

Explanatory Memoranda to Notification Nos. 02/2021-Customs to 15/2021-Customs, dated 1st February, 2021: -

S. No.	Notification No.	Description
1.	02/2021-Customs, dated 1st February 2021	Seeks to further amend notification No. 50/2017-Customs dated 30th June, 2017 so as to prescribe effective rate of Basic Customs Duty (BCD)
2.	03/2021-Customs, dated 1st February, 2021	Seeks to further amend notification No. 57/2017-Customs dated 30th June, 2017 so as to prescribe effective BCD rate on IT/Electronics items
3.	04/2021-Customs, dated 1st February, 2021	Seeks to further amend notification No. 25/99-Customs dated 28th February, 1999 so as to withdraw BCD exemption on the specified parts of transformers
4.	05/2021-Customs, dated 1st February, 2021	Seeks to further amend notification No. 24/2005-Customs dated 1st March, 2005 so as to clarify the scope of exemption under entry at S. No. 13S of the said notification.
5.	06/2021-Customs, dated 1st February, 2021	Seeks to further amend notification No. 08/2020-Customs dated 2nd February, 2020 so as to exempt the medical devices imported by international organizations and diplomatic missions, from the levy of Health Cess.
6.	07/2021-Customs, dated 1st February, 2021	Seeks to rescind notification Nos. 1/2011-Customs, dated the 6th January, 2011, 34/2017-Customs, dated the 30th June, 2017 and 75/2017-Customs, dated the 13th September, 2017
7.	08/2021-Customs, dated 1st February 2021	Seeks to further amend notification No. 153/94-Customs dated 13 th July, 1994 so as to include temporary imports of costumes and props for film-making, in the goods exempted by the said notification.
8.	09/2021-Customs, dated 1st February 2021	Seeks to further amend notification No. 42/1996-Customs, dated 23.07.21996 so as to make suitable amendments to the list of specified projects under heading 9801 of the First Schedule to the Customs Tariff Act.
9.	10/2021-Customs, dated 1st February 2021	Seeks to amend notification No. 230/86-Customs dated 03.04.1986 so as to notify National High Speed Rail Corporation Ltd. as Sponsoring Authority for High Speed Rail projects.
10.	11/2021-Customs, dated 1st February 2021	Seeks to prescribe effective rate of Agriculture Infrastructure and Development Cess for specified goods.
11.	12/2021-Customs, dated 1st February 2021	Seeks to rescind notification No. 12/2018-Customs, dated 02.02.2018.
12.	13/2021-Customs, dated 1st February 2021	Seeks to exempt Social Welfare Surcharge leviable on Agriculture Infrastructure and Development Cess on Gold and Silver.
13.	14/2021-Customs, dated 1st February 2021	Seeks to exempt Social Welfare Surcharge leviable on Crude or roughly trimmed or Blocks Marble or travertine.
14.	15/2021-Customs, dated 1st February 2021	Seeks to further amend notification No. 82/2017-Customs , dated 27.10.2017.

Explanatory Memoranda to Notification Nos. 09/2021-Customs (N.T.) to 12/2021-Customs (N.T.), dated 1st February, 2021: -

S. NO.	Notification No.	Description
1.	09/2021-Customs (N.T.) dated 2 nd February, 2021	Seeks to further amend Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017.
2.	10/2021-Customs (N.T.), dated 1 st February, 2021	Seeks to further amend Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 to enable provisional assessment in anti-circumvention investigation and make certain other miscellaneous changes.
3.	11/2021-Customs (N.T.), dated 1 st February, 2021	Seeks to further amend Customs Tariff (Identification, Assessment and Collection of Countervailing Duty on Subsidised Articles and for Determination of Injury) Rules, 1995 to enable provisional assessment in anti-circumvention investigation and make certain other miscellaneous changes.
4.	12/2021-Customs (N.T.), dated 1 st February, 2021	Seeks to further amend Customs Tariff (Identification and Assessment of Safeguard Duty) Rules, 1997 to provide for the manner of application of safeguard measures including tariff-rate quota and make certain other miscellaneous changes.

Explanatory Memorandum to Notification Nos. 05/2021-Customs (ADD) to 07/2021-Customs (ADD), dated 1st February, 2021: -

S. No.	Notification No.	Description
1.	05/2021-Customs (ADD), dated 1st February, 2021	Seeks to amend notification No. 54/2018 – Customs (ADD) dated 18 th October, 2018 so as to temporarily revoke the operation of the said notification for the period from 2 nd February, 2021 to 30 th September, 2021.
2.	06/2021-Customs (ADD), dated 1st February, 2021	Seeks to amend notification No. 38/2019 – Customs (ADD) dated 25 th September, 2019 so as to temporarily revoke the operation of the said notification for the period from 2 nd February, 2021 to 30 th September, 2021.
3.	07/2021-Customs (ADD), dated 1st February, 2021	Seeks to amend notification No. 16/2020 – Customs (ADD) dated 23 rd June, 2020 so as to temporarily revoke the operation of the said notification for the period from 2 nd February, 2021 to 30 th September, 2021.

Explanatory Memorandum to Notification Nos. 01/2021-Customs (ADD) to 02/2021-Customs (CVD), dated 1st February, 2021: -

S. No.	Notification No.	Description
1.	01/2021-Customs (CVD), dated 1st February, 2021	Seeks to rescind notification No. 02/2020 – Customs (CVD) dated 9 th October, 2020.
2.	02/2021-Customs (CVD), dated 1st February, 2021	Seeks to amend notification No. 01/2017 – Customs (CVD) dated 7 th September, 2017 so as to temporarily revoke the operation of the said notification for the period from 2 nd February, 2021 to 30 th September, 2021.

Explanatory Memorandum to Notification No. 01/2021-Central Excise, dated 1st February, 2021 to 07/2021-Central Excise, dated 1st February, 2021: -

S. No.	Notification No.	Description
1.	01/2021-Central Excise, dated 1st February 2021	Seeks to amend notification No. 11/2017-Central Excise, dated 30.06.2017, to prescribe effective rate of Basic Excise Duty and to add the reference of Agriculture Infrastructure and Development Cess in the appropriate duty of excise.
2.	02/2021-Central Excise, dated 1st February 2021	Seeks to amend notification No. 05/2019-Central Excise, dated 06.07.2019, to prescribe effective rate of Special Additional Excise Duty for Petrol and Diesel.
3.	03/2021-Central Excise, dated 1st February 2021	Seeks to exempt Agriculture Infrastructure and Development Cess on blended fuels.
4.	04/2021-Central Excise, dated 1st February 2021	Seeks to amend notification No. 28/2002-Central Excise, dated 13.05.2002, to exempt M-15 and E-20 fuels from Special Additional Excise Duty and to add the reference of Agriculture Infrastructure and Development Cess in the appropriate duty of excise.
5.	05/2021-Central Excise, dated 1st February 2021	Seeks to exempt M-15 fuel from Road and Infrastructure Cess.
6.	06/2021-Central Excise, dated 1st February 2021	Seeks to exempt E-20 fuel from Road and Infrastructure Cess.
7.	07/2021-Central Excise, dated 1st February 2021	Seeks to amend notification Nos. 10/2018-Central Excise, 11/2018-Central Excise, 12/2018-Central Excise and 13/2018-Central Excise, all dated 02.02.2018, to add the reference of Agriculture Infrastructure and Development Cess in the appropriate duty of excise.