

Key Highlights of Union Budget 2022

Changes under Customs & Excise



CHANGES IN CUSTOMS

The Finance Minister has introduced the Finance Bill, 2022 in Lok Sabha today, that is 1st February, 2022. Changes in Customs, Central Excise, GST law and rates have been proposed through the Finance Bill, 2022.

To prescribe effective rates of duty, following notifications are being issued:

	Notification /Circular Nos.	Date
Customs (Tariff)	02/2022-Customs to 15/2022-Customs	1st February, 2022
Customs (Non-	07/2022-Customs (N.T.)	1st February, 2022
Customs (ADD)	05/2022-Customs(ADD) to 07/2022-	1st February, 2022
Customs (CVD)	01/2022-Customs(CVD)	1st February, 2022
Central Excise	01/2022-Central Excise	1st February, 2022
Central Excise	01/2022-Central Excise (N.T.)	1st February, 2022
Circular (Central	1082/03/2022-CX	1st February, 2022
Circular (Customs)	3/2022-Customs	1st February, 2022

Unless otherwise stated, all changes in rates of duty will take effect from the midnight of 1st February/ 2nd February, 2022. A declaration has been made under the Provisional Collection of Taxes Act, 1931 in respect of clause 97 (a) of the Finance Bill, 2022 so that changes proposed therein take effect from the midnight of 1st February/ 2nd February, 2022. The remaining legislative changes would come into effect only upon the enactment of the Finance Bill, 2022 or from 1st May, 2022.

This document summarises the changes made/ proposed under the Customs and Excise – Section wise in comparative manner for easy digest.

Highlights of Important Changes in Customs

- A comprehensive review of Customs duty exemptions has been undertaken through a process involving crowd sourcing and inputs from various ministries. In this context, about 350 exemptions are being withdrawn.
 - Further, after a detailed review of customs duty exemptions on capital goods and project imports, more than 40 exemptions relating thereto are proposed to be gradually phased out.
 - Certain exemptions are being introduced for duty free import of specified goods by bonafide exporter of items like handicraft, apparel, leather goods. The value
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added export goods shall be exported in six months and exporter shall follow IGCR Rules.

- Custom tariff structure is being simplified by moving the unconditional concessional rates from existing exemption notifications to the First Schedule of Customs Tariff Act. In this process, certain tariff lines and rates have also been rationalised. As a result, applicable BCD rates on sectors such as textiles, chemicals, metals etc. will operate almost entirely through tariff.
- Sunset date is being stipulated as per section 25(4A) of the Customs Act, 1962 in respect of conditional exemption entries in respective notifications. This section, as brought in last year, prescribes validity period of conditional exemptions. Certain exemptions, like international commitments such as FTA, ITA, concessions emanating from FTP like Advance Authorisation, and concessions under Phased Manufacturing Programmes (PMP) have been excluded from the purview of automatic expiry.
- Graded import duty rate structure is being notified to operationalise Phased Manufacturing Plan for wearables, hearables and smart meters.
- Significant legislative changes in the Customs Act are being made, particularly as regards to specifying class of officers and assignment of function and jurisdiction of the proper officers. Certain actions by such officers of Customs, taken in past, are being validated through the Finance Bill, 2022.
- Revised IGCR Rules is being notified to make the entire process digital and transparent.

Important changes in respect of Customs and Central Excise duty (including cesses) are = as detailed below:

- (i) **Customs duty rate changes:** The change in the rates of duty, tariff rates, omission of certain exemption and amendments in certain exemptions, conditions to exemptions, clarifications relating to applicability of SWS etc.
 - (ii) **Tarrifisation:** An exhaustive exercise has been carried out for simplification of tariff structure. Unconditional concessional rates prescribed through various notifications are being moved to Tariff (First) Schedule in the Customs Tariff Act. These changes in tariff rate shall come into effect from 1st May, 2022. Accordingly, the respective entries in the concerned notifications will be omitted with effect from the 1st May, 2022. The duty rates on such item shall then operate through First Schedule of Customs Tariff Act, 1975. It may however be noted that
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certain rate changes in the Customs Tariff are coming into effect immediately by virtue of declaration under the Provisional Collection of Taxes Act.

(iii) Legislative changes in the Customs Act, Customs Tariff Act and Rules made thereunder:

- a) Certain significant changes are being made in the Customs Act. The definition of 'proper officer' is being modified; officers of DRI, Audit and Preventive formation are being specifically included in the class of officers of Customs; explicit provision is being made for assigning functions to officer of Customs by the Board or Pr. Commissioner/Commissioner of Customs; concurrent jurisdiction is being provided for in certain circumstance, as the Board may specify; explicit provision is being made to delineate jurisdiction on cases involving short levy/payment of duty or erroneous refund etc. and to provide for concurrent exercise of powers. Further, enabling provisions are being added to tackle the menace of systemic undervaluation. Procedures with respect to Advance Ruling are being rationalised. A section is being added to make unauthorised publication of import or export data, an offence under the Customs Act.
- b) In a major trade facilitation measure the Import of Goods Concessional Rate of Duty (IGCR) Rules,2017 have been comprehensively revised. End-to-end automation is being introduced in the entire process; various forms are being standardized and any transaction based permissions or intimations are being done away with. Periodical statement under these rules shall also be submitted on the common portal

Proposed Amendments in the Customs Act, 1962 (“the Customs Act”)

Current provisions	Proposed provisions	Effect of changes made
Clause 85 - Section – 2(34) (Definitions)		
<i>(34) "proper officer", in relation to any functions to be performed under this Act, means the officer of customs who is assigned those functions by the Board or the Principal Commissioner of Customs or Commissioner of Customs;</i>	<i>“(34) "proper officer", in relation to any functions to be performed under this Act, means the officer of customs who is assigned those functions by the Board or the Principal Commissioner of Customs or</i>	Clause (34) of section 2 contains definition of “proper officer”. This section is being modified to specifically state that assignment of functions to an officer of Customs by the Board or the Principal

	<i>Commissioner of Customs under section 5.”</i>	Commissioner of Customs or the Commissioner of Customs shall be done under the newly inserted sub-sections (1A) and (1B) of Section 5 in the Customs Act, 1962 (52 of 1962).
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Clause 86 - Section - 3 (Officers of Customs)

<p><i>There shall be the following classes of officers of customs, namely :-</i></p> <p>(a) <i>Principal Chief Commissioners of Customs;</i></p> <p>(b) <i>Chief Commissioners of Customs;</i></p> <p>(c) <i>Principal Commissioners of Customs;</i></p> <p>(d) <i>Commissioners of Customs;</i></p> <p>(e) <i>Commissioners of Customs (Appeals);</i></p> <p>(f) <i>Joint Commissioners of Customs;</i></p> <p>(g) <i>Deputy Commissioners of Customs;</i></p> <p>(h) <i>Assistant Commissioners of Customs;</i></p> <p>(i) <i>such other class of officers of customs as may be appointed for the purposes of this Act.</i></p>	<p><i>“There shall be the following classes of officers of customs, namely:—</i></p> <p>(a) <i>Principal Chief Commissioner of Customs or Principal Chief Commissioner of Customs (Preventive) or Principal Director General of Revenue Intelligence;</i></p> <p>(b) <i>Chief Commissioner of Customs or Chief Commissioner of Customs (Preventive) or Director General of Revenue Intelligence;</i></p> <p>(c) <i>Principal Commissioner of Customs or Principal Commissioner of Customs (Preventive) or Principal Additional Director General of Revenue Intelligence or Principal Commissioner of Customs (Audit);</i></p> <p>(d) <i>Commissioner of Customs or</i></p>	<p>Section 3 is being amended to specifically include the officers of DRI, Audit and Preventive formation in the class of Officers. This amendment has been made to remove any ambiguity as regards the class of officers of Customs.</p>
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	<p><i>Commissioner of Customs (Preventive) or Additional Director General of Revenue Intelligence or Commissioner of Customs (Audit);</i></p> <p><i>(e) Principal Commissioner of Customs (Appeals);</i></p> <p><i>(f) Commissioner of Customs (Appeals);</i></p> <p><i>(g) Additional Commissioner of Customs or Additional Commissioner of Customs (Preventive) or Additional Director of Revenue Intelligence or Additional Commissioner of Customs (Audit);</i></p> <p><i>(h) Joint Commissioner of Customs or Joint Commissioner of Customs (Preventive) or Joint Director of Revenue Intelligence or Joint Commissioner of Customs (Audit);</i></p> <p><i>(i) Deputy Commissioner of Customs or Deputy Commissioner of Customs (Preventive) or Deputy Director of Revenue Intelligence or Deputy Commissioner of Customs (Audit);</i></p>	
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	<p><i>(j) Assistant Commissioner of Customs or Assistant Commissioner of Customs (Preventive) or Assistant Director of Revenue Intelligence or Assistant Commissioner of Customs (Audit);</i></p> <p><i>(k) such other class of officers of customs as may be appointed for the purposes of this Act.”.</i></p>	
Clause 87 - Section - 5 (Powers of officers of customs)		
.....	<p>New sub-section inserted after sub-section (1) in Section 5:</p> <p><i>“(1A) Without prejudice to the provisions contained in sub-section (1), the Board may, by notification, assign such functions as it may deem fit, to an officer of customs, who shall be the proper officer in relation to such functions.</i></p> <p><i>(1B) Within their jurisdiction assigned by the Board, the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may, by order, assign such functions, as he may deem fit, to an officer of</i></p>	<p>Sub-Section (1A) and 1(B) to Section 5 have been inserted in section 5 of the Customs Act to explicitly provide power of assignment of function to officers of customs by the Board or as the case may be by the Principal Commissioner of Customs or Commissioner of Customs. This amendment has been necessitated to correct the infirmity observed by the Courts in recent judgments that the Act required explicit provision conferring powers for assignment of function to officers of Customs as “proper officers” for the purposes of the Act, besides</p>

	<i>customs, who shall be the proper officer in relation to such functions."</i>	the definition clause (34) in section 2 of the Customs Act.
.....	<p>New sub-section inserted after Section 5:</p> <p><i>"(4) In specifying the conditions and limitations referred to in sub-section (1), and in assigning functions under sub-section (1A), the Board may consider any one or more of the following criteria, including, but not limited to—</i></p> <ul style="list-style-type: none"> <i>(a) territorial jurisdiction;</i> <i>(b) persons or class of persons;</i> <i>(c) goods or class of goods;</i> <i>(d) cases or class of cases;</i> <i>(e) computer assigned random assignment;</i> <i>(f) any other criterion as the Board may, by notification, specify.</i> 	Sub-section (4) to Section 5 is being inserted to delineate the criteria which the Board may adopt while imposing limitations or conditions under sub-section (1) or while assigning functions under sub-section (1A) to the officer of Customs. For instance, one of the limitations/ conditions that the Board currently imposes on "officers of Customs" is that they are required to operate within a specified territorial jurisdiction. However, with the launch of faceless assessments and other trade facilitation initiatives wherein, for instance, a need is felt for the development of industry-specific expertise in assessments the Board may need to confine jurisdiction to certain goods or class of goods.
	<p>New sub-section inserted under Section 5:</p> <p><i>(5) The Board may, by notification, wherever necessary or appropriate, require two or more officers</i></p>	Sub-section (5) to Section 5 is being inserted to ensure that wherever necessary, for the proper management of work, two or more officers of customs, can concurrently exercise powers and

	<i>of customs (whether or not of the same class) to have concurrent powers and functions to be performed under this Act</i>	functions (for example in the case of faceless assessment)
Clause 88 - Section 14 – Valuation of goods		
.....	<p>New sub-section inserted after Section 14(iii):</p> <p><i>“(iv) the additional obligations of the importer in respect of any class of imported goods and the checks to be exercised, including the circumstances and manner of exercising thereof, as the Board may specify, where, the Board has reason to believe that the value of such goods may not be declared truthfully or accurately, having regard to the trend of declared value of such goods or any other relevant criteria”.</i></p>	<p>Section 14 is being amended to include provisions for rules enabling the Board to specify the additional obligations of the importer in respect of a class of imported goods whose value is not being declared correctly, the criteria of selection of such goods, and the checks in respect of such goods.</p> <p>This amendment is a measure to address the issue of undervaluation in imports.</p>
Clause 89 - Section 28E- Definitions		
<p><i>In this Chapter, unless the context otherwise requires, -</i></p> <p><i>(b) “advance ruling” means a written decision on any of the questions referred to in section 28H raised by the applicant in his application in respect of any goods prior to its importation or exportation;</i></p>	<p><i>In this Chapter, unless the context otherwise requires, -</i></p> <p><i>(b) “advance ruling” means a written decision on any of the questions referred to in section 28H raised by the applicant in his application in respect of any goods prior to its</i></p>	<p>Section 28E is being amended to omit the Explanation under clause (c) and omit clause (h).</p>

<p>(c) "applicant" means any person,-</p> <p>(i) holding a valid Importer-exporter Code Number granted under section 7 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992); or</p> <p>(ii) exporting any goods to India; or</p> <p>(iii) with a justifiable cause to the satisfaction of the Authority,</p> <p>who makes an application for advance ruling under section 28H;]</p> <p>Explanation.-For the purposes of this clause, "joint venture in India" means a contractual arrangement whereby two or more persons undertake an economic activity which is subject to joint control and one or more of the participants or partners or equity holders is a non-resident having substantial interest in such arrangement;</p> <p>(d) "application" means an application made to the</p>	<p>importation or exportation;</p> <p>(c) "applicant" means any person,-</p> <p>(i) holding a valid Importer-exporter Code Number granted under section 7 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992); or</p> <p>(ii) exporting any goods to India; or</p> <p>(iii) with a justifiable cause to the satisfaction of the Authority,</p> <p>who makes an application for advance ruling under section 28H;</p> <p>Explanation.-For the purposes of this clause, "joint venture in India" means a contractual arrangement whereby two or more persons undertake an economic activity which is subject to joint control and one or more of the participants or partners or equity holders is a non-resident having substantial</p>	
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<p>Authority under sub-section (1) of section 28H;</p> <p>(e) "Authority" means the Customs Authority for Advance Rulings appointed under section 28EA;</p> <p>(h) "non-resident", "Indian company" and "foreign company" have the meanings respectively assigned to them in clauses (30), (26) and (23A) of section 2 of the Income-tax Act, 1961 (43 of 1961).</p>	<p>interest in such arrangement;</p> <p>(d) "application" means an application made to the Authority under sub-section (1) of section 28H;</p> <p>(e) "Authority" means the Customs Authority for Advance Rulings appointed under section 28EA;</p> <p>(h) "non-resident", "Indian company" and "foreign company" have the meanings respectively assigned to them in clauses (30), (26) and (23A) of section 2 of the Income-tax Act, 1961 (43 of 1961).</p>	
Clause 90 - Section – 28H (Application for advance ruling)		
<p>(1) An applicant desirous of obtaining an advance ruling under this Chapter may make an application in such form and in such manner as may be prescribed, stating the question on which the advance ruling is sought.</p>	<p>(1) An applicant desirous of obtaining an advance ruling under this Chapter may make an application in such form and in such manner and accompanied by such fee as may be prescribed, stating the question on which the advance ruling is sought.</p>	<p>Section 28H is being amended to make provisions for prescribing appropriate fees by Board relating to application for advance Ruling and also give flexibility to the applicant to withdraw his application at any time before a ruling is pronounced from the current 30 days' time period.</p>
<p>(3) The application shall be made in quadruplicate and be accompanied by a fee of ten thousand rupees</p>	<p>(3) The application shall be made in quadruplicate and be accompanied by a fee of ten thousand rupees</p>	<p>Consequently, the sub-section (3) is being omitted.</p>

<p>(4) An applicant may withdraw his application within thirty days from the date of the application.</p>	<p>(4) An applicant may withdraw his application within thirty days from the date of the application at any time before an advance ruling is pronounced.</p>	
Clause 91 - Section – 28I (Procedure on receipt of application)		
<p>“(7) A copy of the advance ruling pronounced by the Authority, duly signed by the Members and certified in the prescribed manner shall be sent to the applicant and to the Principal Commissioner of Customs or Commissioner of Customs, as soon as may be, after such pronouncement. “</p>	<p>“(7) A copy of the advance ruling pronounced by the Authority, duly signed by the Members and certified in the prescribed manner shall be sent to the applicant and to the Principal Commissioner of Customs or Commissioner of Customs, as soon as may be, after such pronouncement.”</p>	<p>Sub-section (7) under section 28I is being substituted so as to remove the word “Members” and also make changes accordingly.</p>
Clause 92 - Section – 28J (Applicability of advance ruling)		
<p>“(2) The advance ruling referred to in sub-section (1) shall be binding as aforesaid unless there is a change in law or facts on the basis of which the advance ruling has been pronounced. “</p>	<p>“(2) The advance ruling referred to in sub-section (1) shall remain valid for three years or till there is a change in law or facts on the basis of which the advance ruling has been pronounced, whichever is earlier:</p> <p>Provided that in respect of any advance ruling in force on the date on which the Finance Bill, 2022 receives the assent of the President, the said period of three</p>	<p>Sub-section (2) under Section 28J is being substituted so that advance ruling under sub-section (1) of Section 28J is now valid for a period of three years or till there is a change in law or facts on the basis of which the advance ruling has been pronounced, whichever is earlier. A proviso is also being inserted to provide that the advance rulings in force on the date on which the Finance Bill, 2022 receives assent of the President, the said period of</p>

	<p><i>years shall be reckoned from the date on which the said Finance Bill receives the assent of the President.”</i></p>	<p>three years shall be reckoned from the date on which the Finance Bill receives assent of the President.</p>
<p>Clause 93 - Section – 110AA (Action subsequent to inquiry, investigation or audit or any other specified purpose)</p>		
<p>.....</p>	<p>New Section inserted after Section 110A:</p> <p><i>“110AA. Where in pursuance of any proceeding, in accordance with Chapter XIIA or this Chapter, if an officer of customs has reasons to believe that—</i></p> <p><i>(a) any duty has been short-levied, not levied, shortpaid or not paid in a case where assessment has already been made;</i></p> <p><i>(b) any duty has been erroneously refunded;</i></p> <p><i>(c) any drawback has been erroneously allowed; or</i></p> <p><i>(d) any interest has been short-levied, not levied, short-paid or not paid, or erroneously refunded,</i></p> <p><i>then such officer of customs shall, after causing inquiry,</i></p>	<p>Section 110AA is being inserted with a view to affirm the principle that, wherever, an original function duly exercised by an officer of competent jurisdiction, is the subject matter of a subsequent inquiry, investigation , audit or any other specified purpose by any other officer of customs, then, notwithstanding, such inquiry, investigation, audit or any other purpose, the officer, who originally exercised such jurisdiction shall have the sole authority to exercise jurisdiction for further action like reassessment, adjudications, etc. consequent to the completion of such inquiry, investigation, audit or any other purpose.</p>

	<p><i>investigation, or as the case may be, audit, transfer the relevant documents, along with a report in writing–</i></p> <p><i>(a) to the proper officer having jurisdiction, as assigned under section 5 in respect of assessment of such duty, or to the officer who allowed such refund or drawback; or</i></p> <p><i>(b) in case of multiple jurisdictions, to an officer of customs to whom such matter is assigned by the Board, in exercise of the powers conferred under section 5,</i></p> <p><i>and thereupon, power exercisable under sections 28, 28AAA or Chapter X, shall be exercised by such proper officer or by an officer to whom the proper officer is subordinate in accordance with sub-section (2) of section 5.”</i></p>	
Clause 94 - Section – 135AA (Protection of data)		
<p>.....</p>	<p>New Section inserted after Section 135A:</p> <p><i>“135AA. (1) If a person publishes any information</i></p>	<p>Section 135AA is being inserted to protect the import and export data submitted to Customs by importers or exporters in</p>

	<p><i>relating to the value or classification or quantity of goods entered for export from India, or import into India, or the details of the exporter or importer of such goods under this Act, unless required so to do under any law for the time being in force, he shall be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to fifty thousand rupees, or with both.</i></p> <p><i>(2) Nothing contained in this section shall apply to any publication made by or on behalf of the Central Government.</i></p> <p><i>Explanation. — For the purposes of this section, the expression “publishes” includes reproducing the information in printed or electronic form and making it available for the public.”</i></p>	<p>their declarations by making the publishing of such information unless provided by the law, as an offence under Customs Act.</p>
Clause 95 - Section – 137 (Cognizance of offences)		
<p><i>“(1) No court shall take cognizance of any offence under section 132, section 133,</i></p>	<p><i>“(1) No court shall take cognizance of any offence under section 132, section</i></p>	<p>Section 137 is being amended so as to provide that, <u>no court shall take</u></p>

<p>section 134 or section 135 or section 135A, except with the previous sanction of the Principal Commissioner of Customs or Commissioner of Customs.”</p>	<p>133, section 134 or section 135 or section 135A or section 135AA, except with the previous sanction of the Principal Commissioner of Customs or Commissioner of Customs.”</p>	<p><u>cognizance of any offence w.r.t. protection of the import and export data submitted to Customs by importers or exporters in their declarations without sanction of the Principal Commissioner/ Commissioner of Customs.</u></p>
<p>Clause 96 - Validation of certain actions taken under Customs Act</p>		
<p>.....</p>	<p><i>“Notwithstanding anything contained in any judgment, decree or order of any court, tribunal, or other authority, or in the provisions of the Customs Act-</i></p> <p><i>(i) anything done or any duty performed or any action taken or purported to have been taken or done under Chapters V, VAA, VI, IX, X, XI, XII, XIIA, XIII, XIV, XVI and XVII of the Customs Act, as it stood prior to its amendment by this Act, shall be deemed to have been validly done or performed or taken;</i></p> <p><i>(ii) any notification issued under the Customs Act for appointing or assigning functions to any officer shall be deemed to have been validly issued for all</i></p>	<p>A clause has been inserted in the Finance Bill, 2022. This clause seeks to give validation to any action taken or functions performed before the date of commencement of the Finance Act, 2022, under certain Chapters of the Customs Act by any officer of Customs, as specified in Section 3 of the Customs Act, as amended, where such action was in pursuance of their appointment and assigning of functions by the Central government or the Board under the Customs Act.</p>

	<p><i>purposes, including for the purposes of section 6;</i></p> <p><i>(iii) for the purposes of this section, sections 2, 3 and 5 of the Customs Act, as amended by this Act, shall have and shall always be deemed to have effect for all purposes as if the provisions of the Customs Act, as amended by this Act, had been in force at all material times.</i></p> <p><i>Explanation.— For the purposes of this section, it is hereby clarified that any proceeding arising out of any action taken under this section and pending on the date of commencement of this Act shall be disposed of in accordance with the provisions of the Customs Act, as amended by this Act.”</i></p>	
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Proposed Amendments in the Customs Tariff Act, 1975 (“the Customs Tariff Act”)

AMENDMENTS IN FIRST SCHEDULE TO THE CUSTOMS TARIFF ACT

In the Customs Tariff Act, the First Schedule shall—

- (a) be amended in the manner specified in the Second Schedule to the Finance Bill, 2022 so as to revise the rates in respect of certain tariff items with effect from the February 2, 2022
- (b) W.e.f. the May 1, 2022, to be amended in the manner specified in the Third Schedule to the Finance Bill, 2022, with a view to harmonise certain entries with Harmonised System

of Nomenclature to create new tariff lines in respect of certain entries and to revise the rates in respect of certain tariff items.

Changes in the Customs Rules

Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017 (“the IGCR Rules”) are being amended to provide the following facilities:

- (a) To introduce end to end automation in the entire process. Requirement of submitting all the necessary details electronically, through a common portal, is being brought out in the Rules itself.
- (b) Standardizing and notifying the various forms in which details are to be submitted electronically.
- (c) Leveraging the advantage of such submissions electronically, the need for any transaction based permissions and intimations are all being done away with.
- (d) Consequently, the procedure to claim the notification benefit is being simplified and automated.
- (e) For effective monitoring of the use of goods for the intended purposes, a Monthly Statement is being proposed which is to be submitted by the importer on the Common Portal.
- (f) An option for voluntary payment of the necessary duties and interest, through the Common Portal is being provided to the importer

Duty concessions on specified items when imported by bonafide exporters

A scheme is being introduced for bonafide exporters on duty-free imports for the purpose of use in goods meant for export, based on end-use monitoring subject to the requirement of exporting value added products manufactured using inputs imported under specified exemptions, within a period of 6 months. Importer shall be required to follow the procedure under the IGCR Rules.

Gist of Various Customs and Central Excise Notifications

Following are the gist of the notifications which makes amendment in Customs Tariff and Non-Tariff, with effect from midnight of February 01, 2022.

Customs		
S. No.	Notification No.	Description

1.	02/2022-Customs, dated February 1, 2022	Seeks to further amend notification No. 50/2017Customs dated 30th June, 2017 so as to prescribe effective rate of Basic Customs Duty (BCD)
2.	03/2022-Customs, dated February 1, 2022	Seeks to further amend notification No. 11/2018Customs dated 2nd February, 2018 so as to exempt certain goods from Social Welfare Surcharge (SWS) and to withdraw SWS exemption on certain textile items.
3.	04/2022-Customs, dated February 1, 2022	Seeks to rescind notification Nos. 190/1978-Customs and 191/1978-Customs both dated 22th September, 1978 prescribing additional duty of customs on imports of transformer oil equivalent to such portion of the excise duty leviable on the raw material commonly known as transformer oil base stock or transformer oil feedstock.
4.	05/2022-Customs, dated February 1, 2022	Seeks to rescind Notification Nos. 10/95-Customs, 26/99-Customs, 27/2004-Customs, 14/2006-Customs, 48/2006-Customs, 90/2007-Customs, 8/2011-Customs, 24/2011-Customs, 49/2013-Customs, 23/2014Customs, 37/2015-Customs, 11/2016-Customs, 20/2020-Customs, 40/2020-Customs which have become redundant.
5.	06/2022-Customs, dated February 1, 2022	Seeks to further amend Notification Nos. 52/2017Customs dated 30.06.2017 and 37/2017-Customs dated 30.06.2017 to remove entries which are being operated from the First Schedule to the Customs Tariff Act and certain redundant entries.
6.	07/2022-Customs, dated February 1, 2022	Seeks to further amend Notification No. 82/2017Customs dated 27.10.2017 to prescribe effective rate on certain Textile items upto 30.04.2022
7.	08/2022-Customs, dated February 1, 2022	Seeks to amend Notification Nos. 104/2010-Customs, 38/96-Customs, 40/2017-Customs, 60/2011-Customs, 148/94-Customs to exempt AIDC/Health cess/RIC on goods imported under the said notifications.
8.	09/2022-Customs, dated February 1, 2022	Seeks to amend notification Nos. 146/94-Customs, 147/94-Customs, 39/96-Customs, 50/96-Customs, 30/2004-Customs, 81/2005-Customs, 5/2017-Customs, 16/2017-Customs, 32/2017-Customs to prescribe enddates as per Section 25(4A) of Customs Act, 1962

9.	10/2022-Customs, dated February 1, 2022	Seeks to amend notification No. 27/2011-Customs dated 01.03.2011 to omit redundant entries and reduce export duty raw hides and skins of buffalo.
10.	11/2022-Customs, dated February 1, 2022	Seeks to implement a graded BCD structure for wearable devices and its parts, sub-parts and subassembly.
11.	12/2022-Customs, dated February 1, 2022	Seeks to implement a graded BCD structure for hearable devices and its parts, sub-parts and subassembly.
12.	13/2022-Customs, dated February 1, 2022	Seeks to implement a graded BCD structure for smart meters and its parts, sub-parts and sub-assembly.
13.	14/2022-Customs, dated February 1, 2022	Seeks to amend notification No. 25/1999-Customs dated 28.02.1999 to omit redundant and obsolete entries.
14.	15/2022-Customs, dated February 1, 2022	Seeks to amend various notifications giving exemption to electronic items and medical devices.

Customs: Non-Tariff		
S. No.	Notification No.	Description
1.	07/2022-Customs (N.T.) dated February 1, 2022	Seeks to further amend Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017 so as to simplify and automate the procedures.

Customs: Anti-Dumping Duty		
S. No.	Notification No.	Description