

India's Import Tariff Rates at HS codes - 8-digit level

Chapter 71:

**Natural Or Cultured Pearls, Precious Or Semi-Precious Stones, Precious Metal,
Metals Clad With Precious Metal, And Articles Thereof; Imitation Jewellery; Coin**

Source

ITC (Hs),2017, Schedule 1-Import Policy

DGFT Notification No.31/2015-2000 dated 13th November

2019 Finance (No. 2) Bill, 2019 Bill No. 55 OF 2019

Verified from CHA in February 2020

Finance Bill February 2021

NOTIFICATION NO.54/2015-2020 Dated 9th February 2022

Finance Bill February 2023

Notification No. 05/2024 - Customs

Gem & Jewellery Export Promotion Council (GJEPC)
Statistics Department
(Research and Analysis Unit)

Summary of India's Import Tariff Structure for Chapter 71 (G & J Products)

HS Code	Product Description	Basic Duty + AIDC	Welfare Surcharge	IGST
710110/ .21	Raw Pearls	5%	10%	3%
7101.20 /.22	Processed Pearls	10%	10%	3%
710231	Rough Diamonds	Nil		0.25%
710239	Cut & Polished Diamonds	5%	10%	0.25%
710310	Rough Coloured Gem Stone	0.50%	10%	0.25%
710391	Worked Precious stone (Ruby, Sapphire & Emeralds)	5%	10%	0.25%
710399	Worked Semi Precious stone (Feldspar, chrysobery, garnet Moonstone etc.,)	5%	10%	0.25%
71041000	Piezo -Electric Quartz (Unworked Synthetic Stones)	0.50%	10%	0.25%
71042100	Rough Lab Grown Diamonds	0.50		0.25%
71042900	Others (unworked Synthetic Stone)	0.50%	10%	0.25%
71049100	Worked Lab grown Synthetic Stone	5%	10%	0.25%
71049900	Worked Synthetic stone (Gem quality)	15%	10%	0.25%
	Worked Synthetic stone (Industrial quality)	15%	10%	0.25%
7108	Gold Bar (powder, unwrought form, Other - Semi manufacturing form)	15%		3%
7106	Silver Bar (powder, unwrought form, Other - Semi manufacturing form)	15%		3%
7110	Platinum Bar (powder, unwrought form)	14%		3%
711311	Silver Jewellery	25%		3%
71131190	Silver Jewellery (Others)	15%		3%
711319	Gold Jewellery	25%		3%
71131960	Parts (Gold Jewellery)	15%		3%
71131950	Platinum Jewellery	25%		3%
711411	Silver Articles	25%		3%
711419	Gold Articles	25%		3%
7117	Imitation Jewellery	25%		3%
7118	Gold Coins	15%		3%

Source: ITC(HS),2017,Schedule 1- Import Policy; IGST-Integrated Goods & Services Taxes

DGFT Notification No.31/2015-2000 dated 13th November 2019

Finance (No. 2) Bill, 2019 Bill No. 55 OF 2019

Verified from CHA in February 2020

Finance Bill February 2021

NOTIFICATION NO.54/2015-2020 Dated 9th February 2022

Finance Bill February 2023

Notification No. 05/2024 - Customs

India's Import Tariff Structure for Chapter 71 (Gem & Jewellery Products)

HS Code	Commodity Description	Product Description	Unit of Measure	Basic Duty	AIDC	Basic Duty + AIDC	Welfare Surcharge	IGST	Total Tax in %
71011010	Natural Pearls Unworked	Pearls_ unworked	Carat	5.00%		5.00%	10.00%	3.00%	8.67
71011020	Natural Pearls Worked	Pearls_ worked	Carat	10.00%		10.00%	10.00%	3.00%	14.33
71012100	Cultured Pearls Unworked	Pearls_ unworked	Carat	5.00%		5.00%	10.00%	3.00%	8.67
71012200	Cultured Pearls Worked	Pearls_ worked	Carat	5.00%		5.00%	10.00%	3.00%	8.67
71021000	Unsorted Diamonds	Rough Diamonds	Carat	0.00%		0.00%		0.25%	0.25
71022110	Unworked_ Sorted Industrial Diamonds	Rough Diamonds	Carat	0.00%		0.00%		0.25%	0.25
71022120	Unworked_ Unsorted Industrial Diamonds	Rough Diamonds	Carat	0.00%		0.00%		0.25%	0.25
71022910	Crushed Industrial Diamonds	Cut & Polished Diamonds	Carat	5%		5.00%	10.00%	0.25%	5.76
71022990	Other Industrial Diamonds	Cut & Polished Diamonds	Carat	5%		5.00%	10.00%	0.25%	5.76
71023100	Non Industrial Unworked Diamonds	Rough Diamonds	Carat	0.00%		0.00%		0.25%	0.25
71023910	Non-Industrial Diamonds_ Cut or Otherwise Worked	Cut & Polished Diamonds	Carat	5.00%		5.00%	10.00%	0.25%	5.76
71023990	Non-Industrial_ Worked Others	Cut & Polished Diamonds	Carat	5.00%		5.00%	10.00%	0.25%	5.76
71031031	Emerald (Unworked Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%		0.50%	10.00%	0.25%	0.80
71031032	Yellow /golden/pink/red/green beryl (Unworked Semi Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%		0.50%	10.00%	0.25%	0.80
71031033	Chrysoberyl(including chrysoberyl cats eye) (Unworked Semi Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%		0.50%	10.00%	0.25%	0.80
71031034	Alexandrite (including alexandrite cats eye)(Unworked Semi Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%		0.50%	10.00%	0.25%	0.80
71031039	Others(Unworked Semi Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%		0.50%	10.00%	0.25%	0.80
71031041	Ruby(Unworked Semi Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%		0.50%	10.00%	0.25%	0.80
71031042	Sapphire(Unworked Semi Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%		0.50%	10.00%	0.25%	0.80
71031043	Moonstone(Unworked Semi Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%		0.50%	10.00%	0.25%	0.80
71031049	Others(Unworked Semi Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%		0.50%	10.00%	0.25%	0.80

HS Code	Commodity Description	Product Description	Unit of Measure	Basic Duty	AIDC	Basic Duty + AIDC	Welfare Surcharge	IGST	Total Tax in %
71031051	Garnet(Unworked Semi Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%		0.50%	10.00%	0.25%	0.80
71031052	Lapis-Lazuli(Unworked Semi Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%		0.50%	10.00%	0.25%	0.80
71031059	Others(Unworked Semi Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%		0.50%	10.00%	0.25%	0.80
71031061	Prehnite (Unworked Semi-Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%		0.50%	10.00%	0.25%	0.80
71031062	Agate (Unworked Semi-Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%		0.50%	10.00%	0.25%	0.80
71031063	Aventurine (Unworked Semi-Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%		0.50%	10.00%	0.25%	0.80
71031064	Chalcedony (Unworked Semi-Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%		0.50%	10.00%	0.25%	0.80
71031069	Others (Unworked Semi-Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%		0.50%	10.00%	0.25%	0.80
71031071	Tourmaline (Unworked Semi-Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%		0.50%	10.00%	0.25%	0.80
71031072	Tazanite (Unworked Semi-Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%		0.50%	10.00%	0.25%	0.80
71031079	Other (Unworked Semi-Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%		0.50%	10.00%	0.25%	0.80
71031090	Other (Unworked Semi-Precious Stones)	Coloured Gemstones_ unworked	Carat	0.50%		0.50%	10.00%	0.25%	0.80
71039110	Ruby(Worked Precious Stones)	Coloured Gemstones_ worked	Carat	5.00%		5.00%	10.00%	0.25%	5.76
71039120	Sapphire(Worked Precious Stones)	Coloured Gemstones_ worked	Carat	5.00%		5.00%	10.00%	0.25%	5.76
71039130	Emeralds(Worked Precious Stones)	Coloured Gemstones_ worked	Carat	5.00%		5.00%	10.00%	0.25%	5.76
71039911	Yellow /golden/pink/red/green beryl (Worked Semi- Precious Stones)	Coloured Gemstones_ worked	Carat	5.00%		5.00%	10.00%	0.25%	5.76
71039912	Chrysoberyl(including chrysoberyl cats eye) (Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	5.00%		5.00%	10.00%	0.25%	5.76

HS Code	Commodity Description	Product Description	Unit of Measure	Basic Duty	AIDC	Basic Duty + AIDC	Welfare Surcharge	IGST	Total Tax in %
71039913	Alexandrite (including alexandrite cats eye) (Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	5.00%		5.00%	10.00%	0.25%	5.76
71039919	Others (Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	5.00%		5.00%	10.00%	0.25%	5.76
71039921	Moonstone (Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	5.00%		5.00%	10.00%	0.25%	5.76
71039929	Others (Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	5.00%		5.00%	10.00%	0.25%	5.76
71039931	Garnet(Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	5.00%		5.00%	10.00%	0.25%	5.76
71039932	Lapis-lazuli(Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	5.00%		5.00%	10.00%	0.25%	5.76
71039939	Others (Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	5.00%		5.00%	10.00%	0.25%	5.76
71039941	Prehnite(Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	5.00%		5.00%	10.00%	0.25%	5.76
71039942	Agate(Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	5.00%		5.00%	10.00%	0.25%	5.76
71039943	Aventurine(Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	5.00%		5.00%	10.00%	0.25%	5.76
71039944	Chalcedony(Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	5.00%		5.00%	10.00%	0.25%	5.76
71039949	Other(Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	5.00%		5.00%	10.00%	0.25%	5.76
71039951	Tourmaline(Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	5.00%		5.00%	10.00%	0.25%	5.76
71039952	Tanzanite(Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	5.00%		5.00%	10.00%	0.25%	5.76
71039959	Other(Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	5.00%		5.00%	10.00%	0.25%	5.76
71039990	Others (Worked Semi-Precious Stones)	Coloured Gemstones_ worked	Carat	5.00%		5.00%	10.00%	0.25%	5.76
71041000	Piezo - Electric Quartz (Unworked Synthetic Stones)	Synthetic Stones_ unworked	Carat	0.50%		0.50%	10.00%	0.25%	0.80

HS Code	Commodity Description	Product Description	Unit of Measure	Basic Duty	AIDC	Basic Duty + AIDC	Welfare Surcharge	IGST	Total Tax in %
71042110	Industrial	Lab Grown Diamonds_unworked	Carat	0.50%		0.50%		0.25%	0.75
71042120	Non-industrial	Lab Grown Diamonds_unworked	Carat	0.50%		0.50%		0.25%	0.75
71042900	Others (Unworked or Simply Sawn or Roughly Shaped Synthetic Stones)	Synthetic Stones_unworked	Carat	0.50%		0.50%	10.00%	0.25%	0.80
71049110	Industrial	Lab Grown Diamonds_worked	Carat	5.00%		5.00%	10.00%	0.25%	5.76
71049120	Non-industrial	Lab Grown Diamonds_worked		5.00%		5.00%	10.00%	0.25%	5.76
71049900	Others (Worked Synthetic Stones)	Synthetic Stones_worked	Carat	15%		15.00%	10.00%	0.25%	16.79
71051010	of heading 7102	Dust and Powder	Grams	10.00%		10.00%	10.00%	3.00%	14.33
71051020	of heading 7104	Dust and Powder	Grams	10.00%		10.00%	10.00%	3.00%	14.33
71059000	Dust and Powder of Other Precious_ Semi Precious or Synthetic Stones	Dust and Powder	Grams	10.00%		10.00%	10.00%	3.00%	14.33
71061000	Silver (Powder Form)	Silver Bar	Grams	10.00%		10.00%		3.00%	13.30
71069100	Silver Unwrought (Bars)	Silver Bar	Grams	10.00%		10.00%		3.00%	13.30
71069210	Silver in Semi-Manufactured Form (Sheets_ Plates_ Strips_ Tubes And Pipes)	Silver Bar	Grams	10.00%		10.00%		3.00%	13.30
71069290	Silver in Semi-Manufactured Form (Others)	Silver Bar	Grams	10.00%		10.00%		3.00%	13.30
71070000	Base Metals Clad with Silver_ Not Further worked than Semi-Manufactured	Silver Bar	Grams	10.00%		10.00%		3.00%	13.30
71081100	Gold (Powder Form)	Gold Bar	Grams	10.00%		10.00%		3.00%	13.30
71081200	Gold Dore Bars	Gold Bar	Grams	10.00%	4.35%	14.35%		3.00%	17.78
71081200	Gold Unwrought (Bars)	Gold Bar	Grams	10.00%	5.00%	15.00%		3.00%	18.45
71081300	Gold (Other Semi-Manufactured Forms)	Gold Bar	Grams	10.00%	5.00%	15.00%		3.00%	18.45
71082000	Gold (Monetary)	Gold Bar	Grams	10.00%	5.00%	15.00%		3.00%	18.45

HS Code	Commodity Description	Product Description	Unit of Measure	Basic Duty	AIDC	Basic Duty + AIDC	Welfare Surcharge	IGST	Total Tax in %
71090000	Base Metals or Silver Clad with Gold_ Not Further Worked than Semi-Manufactured	Gold Bar	Grams	10.00%		10.00%		3.00%	13.30
71101110	Platinum Unwrought (Bars)	Platinum Bar	Grams	10.00%	5.40%	15.40%		3.00%	18.86
71101120	Platinum (Powder Form)	Platinum Bar	Grams	10.00%	5.40%	15.40%		3.00%	18.86
71101900	Platinum Unwrought (Others)	Platinum Bar	Grams	10.00%	5.40%	15.40%		3.00%	18.86
71102100	Palladium (Unwrought or in Powder Form)	Platinum Bar	Grams	10.00%	5.40%	15.40%		3.00%	18.86
71102900	Palladium (Others)	Platinum Bar	Grams	10.00%	5.40%	15.40%		3.00%	18.86
71103100	Rhodium (Unwrought or in Powder Form)	Platinum Bar	Grams	10.00%	5.40%	15.40%		3.00%	18.86
71103900	Rhodium (Others)	Platinum Bar	Grams	10.00%	5.40%	15.40%		3.00%	18.86
71104100	Iridium_ Osmium and Ruthenium (Unwrought or in Powder Form)	Platinum Bar	Grams	10.00%	5.40%	15.40%		3.00%	18.86
71104900	Iridium_ Osmium and Ruthenium (Others)	Platinum Bar	Grams	10.00%	5.40%	15.40%		3.00%	18.86
71110000	Base Metals_ Silver or Gold Clad with Platinum Not Further Worked than Semi-Manufactured	Platinum Bar	Grams	10.00%	5.40%	15.40%		3.00%	18.86
71123000	Ash Containing Precious Metal or Precious Metal Compounds (Waste and Scrap)	Waste and Scrap	Grams	10.00%	4.50%	14.50%		3.00%	17.94
71129100	Scrap of Gold_ Including Metal Clad with Gold but excluding Sweepings Containing Other Precious Metal	Waste and Scrap	Grams	10.00%	4.50%	14.50%		3.00%	17.94
71129200	Scrap of Platinum_ Including Metal Clad with Platinum but excluding Sweepings Containing Other Precious Metal	Waste and Scrap	Grams	10.00%	4.50%	14.50%		3.00%	17.94
71129910	Scrap of Silver Including Metal Clad with Silver but excluding Sweepings Containing Other Precious Metals	Waste and Scrap	Grams	10.00%	4.50%	14.50%		3.00%	17.94
71129920	Sweepings Containing Gold or Silver (Waste and Scrap)	Waste and Scrap	Grams	10.00%	4.50%	14.50%		3.00%	17.94
71129990	Other Scrap of Gold _ Platinum And Silver (Waste and Scrap)	Waste and Scrap	Grams	10.00%	4.50%	14.50%		3.00%	17.94

HS Code	Commodity Description	Product Description	Unit of Measure	Basic Duty	AIDC	Basic Duty + AIDC	Welfare Surcharge	IGST	Total Tax in %
71131141	Unstudded	Silver Jewellery	Grams	25.00%		25.00%		3.00%	28.75
71131142	Studded with pearls	Silver Jewellery	Grams	25.00%		25.00%		3.00%	28.75
71131143	Studded with Diamonds of heading 7102	Silver Jewellery	Grams	25.00%		25.00%		3.00%	28.75
71131144	Studded with diamonds of heading 7104	Silver Jewellery	Grams	25.00%		25.00%		3.00%	28.75
71131145	Studded with other precious and semi-precious stones	Silver Jewellery	Grams	25.00%		25.00%		3.00%	28.75
71131149	Others	Silver Jewellery	Grams	25.00%		25.00%		3.00%	28.75
71131190	Parts (Silver Jewellery)	Silver Jewellery	Grams	10.00%	5.00%	15.00%		3.00%	18.45
71131911	Unstudded	Gold Jewellery	Grams	25.00%		25.00%		3.00%	28.75
71131912	Studded with pearls	Gold Jewellery	Grams	25.00%		25.00%		3.00%	28.75
71131913	Studded with Diamonds of heading 7102	Gold Jewellery	Grams	25.00%		25.00%		3.00%	28.75
71131914	Studded with diamonds of heading 7104	Gold Jewellery	Grams	25.00%		25.00%		3.00%	28.75
71131915	Studded with other precious and semi-precious stones	Gold Jewellery	Grams	25.00%		25.00%		3.00%	28.75
71131919	Others	Gold Jewellery	Grams	25.00%		25.00%		3.00%	28.75
71131921	Unstudded	Platinum Jewellery	Grams	25.00%		25.00%		3.00%	28.75
71131922	Studded with pearls	Platinum Jewellery	Grams	25.00%		25.00%		3.00%	28.75
71131923	Studded with Diamonds of heading 7102	Platinum Jewellery	Grams	25.00%		25.00%		3.00%	28.75
71131924	Studded with diamonds of heading 7104	Platinum Jewellery	Grams	25.00%		25.00%		3.00%	28.75
71131925	Studded with other precious and semi-precious stones	Platinum Jewellery	Grams	25.00%		25.00%		3.00%	28.75
71131929	Others	Platinum Jewellery	Grams	25.00%		25.00%		3.00%	28.75
71131960	Parts (Gold Jewellery)	Gold Jewellery	Grams	10.00%	5.00%	15.00%		3.00%	18.45
71131990	Others	Gold Jewellery	Grams	25.00%		25.00%		3.00%	28.75
71132000	Gold Jewellery Clad with Precious Metal	Gold Jewellery	Grams	25.00%		25.00%		3.00%	28.75

HS Code	Commodity Description	Product Description	Unit of Measure	Basic Duty	AIDC	Basic Duty + AIDC	Welfare Surcharge	IGST	Total Tax in %
71141110	Articles of Silver (Whether or Not Plated or Clad with Previous Metal)	Articles of Silver Smith	Grams	25.00%		25.00%		3.00%	28.75
71141120	Parts of Silver (Whether or Not Plated or Clad with Previous Metal)	Articles of Silver Smith	Grams	25.00%		25.00%		3.00%	28.75
71141910	Articles of Gold(Whether or Not Plated or Clad with Previous Metal)	Articles of Gold Smith	Grams	25.00%		25.00%		3.00%	28.75
71141920	Articles of Platinum (Whether or Not Plated or Clad with Previous Metal)	Other Articles of Precious Metal	Grams	25.00%		25.00%		3.00%	28.75
71141930	Parts (Articles of Gold)	Articles of Gold Smith	Grams	25.00%		25.00%		3.00%	28.75
71142010	Articles Clad with Base Metal Gold	Articles of Gold Smith	Grams	25.00%		25.00%		3.00%	28.75
71142020	Other Articles (Base Metal Gold)	Articles of Gold Smith	Grams	25.00%		25.00%		3.00%	28.75
71142030	Parts (Articles of Base Metal Gold)	Articles of Gold Smith	Grams	25.00%		25.00%		3.00%	28.75
71151000	Catalysts In The Form of Wire Cloth or Grill of Platinum	Other Articles of Precious Metal	Grams	10.00%		10.00%	10.00%	3.00%	14.33
71159010	Laboratory & Industrial Articles of Precious Metal	Other Articles of Precious Metal	Grams	10.00%		10.00%	10.00%	3.00%	14.33
71159020	Spinneret's Made Mainly of Gold	Other Articles of Precious Metal	Grams	10.00%		10.00%	10.00%	3.00%	14.33
71159090	Other Articles of Precious Metal	Other Articles of Precious Metal	Grams	10.00%		10.00%	10.00%	3.00%	14.33
71161000	Articles of Pearls (Natural or Cultured)	Articles of Pearls	Grams	10.00%		10.00%	10.00%	3.00%	14.33
71162000	Articles of precious or Semi-Precious Stones (Natural Synthetic or Reconstructed)	Articles of Precious/Semi-Precious Stones	Grams	10.00%		10.00%	10.00%	3.00%	14.33

HS Code	Commodity Description	Product Description	Unit of Measure	Basic Duty	AIDC	Basic Duty + AIDC	Welfare Surcharge	IGST	Total Tax in %
71171100	Cuff-Links (Imitation Jewellery)	Imitation Jewellery	Grams	25.00%		25.00%		3.00%	28.75
71171910	Bangles (Imitation Jewellery)	Imitation Jewellery	Grams	25.00%		25.00%		3.00%	28.75
71171920	German Silver Jewellery (Imitation Jewellery)	Imitation Jewellery	Grams	25.00%		25.00%		3.00%	28.75
71171990	Other Imitation Jewellery (Plain)	Imitation Jewellery	Grams	25.00%		25.00%		3.00%	28.75
71179010	Jewellery Studded with Imitation Pearls or Imitation or Synthetic Stones	Imitation Jewellery	Grams	25.00%		25.00%		3.00%	28.75
71179090	Other Imitation Jewellery (Studded)	Imitation Jewellery	Grams	25.00%		25.00%		3.00%	28.75
71181000	Coins (Other Than Gold Coin) _ Not Being Legal Tender	Gold Medallions & Coins	Grams	10.00%	5%	15.00%		3.00%	18.45
71189000	Others Coins (Gold Medallions)	Gold Medallions & Coins	Grams	10.00%	5%	15.00%		3.00%	18.45

Source: ITC(HS),2017, Schedule 1- Import Policy; IGST-Integrated Goods & Services Taxes DGFT Notification No.31/2015-2000 dated 13th November 2019
Finance (No. 2) Bill, 2019 Bill No. 55 OF 2019
Verified from CHA in February 2020
[Finance Bill February 2021](#)
NOTIFICATION NO.54/2015-2020 Dated 9th February 2022
[Finance Bill February 2023](#)
Notification No. 05/2024 - Customs

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