

## CHAPTER 27

***Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes*****NOTES :**

1. This Chapter does not cover:

(a) separate chemically defined organic compounds other than pure methane and propane which are to be classified in heading 2711;

(b) medicaments of heading 3003 or 3004; or

(c) mixed unsaturated hydrocarbons of heading 3301, 3302 or 3805.

2. References in heading 2710 to “petroleum oils and oils obtained from bituminous minerals” include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).

3. For the purposes of heading 2710, “waste oils” means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:

(a) such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);

(b) sludge oils from the storage tanks of petroleum oils, mainly containing such oils and high concentration of additives (for example, chemicals) used in the manufacture of the primary products ; and

(c) such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

**SUB-HEADING NOTES :**

1. For the purposes of sub-heading 2701 11 “anthracite” means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.

2. For the purposes of sub-heading 2701 12, “bituminous coal” means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.

3. For the purposes of tariff items 2707 10 00, 2707 20 00, 2707 30 00 and 2707 40 00, the terms “benzol”, “(benzene)”, “toluol” (toluene), “xylol” (xylenes) and “naphthalene” apply to products which contain more than 50% by weight of benzene, toluene, xylenes or naphthalene, respectively.

4. For the purposes of sub-heading 2710 12, "light oils and preparations" are those of which 90% or more by volume (including losses) distil at 210°C (ASTM D 86 method).

5. For the purposes of the sub-headings of heading 2710, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.

**SUPPLEMENTARY NOTE :**

In this Chapter, the following expressions have the meanings hereby assigned to them :

(a) "motor spirit" means any hydrocarbon oil (excluding crude mineral oil) which has its flash point below 25°C and which either by itself or in admixture with any other substance, is suitable for use as fuel in spark ignition engines. "Special boiling point spirits (tariff item Nos. 2710 12 11, 2710 12 12 and 2710 12 13 )" means light oils, as defined in Sub-heading Note 4, not containing any anti-knock preparations , and with a difference of not more than 60°C between the temperatures at which 5% and 90% by volume ( including losses) distil;

(b) "natural gasoline liquid (NGL)" is a low-boiling liquid petroleum product extracted from Natural Gas;

(c) "superior kerosine oil (SKO)" means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS : 1459-1974 (Reaffirmed in the year 1996);

(d) "aviation turbine fuel (ATF)" means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS : 1571:1992:2000;

(e) "high speed diesel (HSD)" means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS: 1460:2000;

(f) "light diesel oil (LDO)" means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS: 1460;

(g) "fuel oil" means any hydrocarbon oil conforming to the Indian Standards Specification of Bureau of Indian Standards IS:1593:1982 (Reaffirmed in the year 1997);

(h) "lubricating oil" means any oil, which is ordinarily used, for lubrication, excluding any hydrocarbon oil, which has its flash point below 93.3° Centigrade;

(i) "jute batching oil" and "textile oil" are hydrocarbon oils which have their flash point at or above 93.3°C, and is ordinarily used for the batching of jute or other textile fibres;

(j) the expression "petroleum jelly crude" (tariff item Nos. 2712 10 10) shall be taken to apply to petroleum jelly of a natural colour higher than 4.5 by the ASTM D 1500 method;

(k) for the purposes of these additional notes, the tests prescribed have the meaning hereby assigned to them:

(1) "Flash Point" shall be determined in accordance with the test prescribed in this behalf in the rules made under the Petroleum Act, 1934 (30 of 1934);

(2) "Smoke Point" shall be determined in the apparatus known as the Smoke Point Lamp in the manner indicated in the Indian Standards Institution specification IS:1448 (p. 31)-1967 as for the time being in force;

(3) "Final Boiling Point" shall be determined in the manner indicated in the Indian Standards Institution specification IS:1448 (p.18)-1967 as for the time being in force;

(4) "Carbon Residue" shall be determined in the apparatus known as Ramsbottom

Carbon Residue Apparatus in the manner indicated in the Indian Standards Institution specification IS:1448 (p.8)-1967 as for the time being in force;

(5) "Colour Comparision Test" shall be done in the following manner, namely :

(i) first prepare a five per cent. weight by volume solution of Potassium Iodine (analytical reagent quality) in distilled water;

(ii) to this, add Iodine (analytical reagent quality) in requisite amount to prepare an exactly 0.04 normal Iodine solution;

(iii) thereafter, compare the colour of the mineral oil under test with the Iodine solution so prepared.

Tariff Item		Description of goods	Unit	Rate of duty	
				Standard	Preferential Areas
(1)		(2)	(3)	(4)	(5)
<b>2701</b>	-	<b>COAL; BRIQUETTES, OVOIDS AND SIMILAR SOLID FUELS MANUFACTURED FROM COAL</b>			
	-	<i>Coal, whether or not pulverised, but not agglomerated :</i>			
2701 11 00	--	Anthracite	kg.	10%	-
2701 12 00	--	Bituminous coal	kg.	55%	-
2701 19	--	<i>Other coal:</i>			
2701 19 10	---	Coking coal	kg.	10%	-
2701 19 20	---	Steam coal	kg.	10%	-
2701 19 90	---	Other	kg.	10%	-
2701 20	-	<i>Briquettes, ovoids and similar solid fuels manufactured from coal :</i>			
2701 20 10	---	Anthracite agglomerated	kg.	10%	-
2701 20 90	---	Other	kg.	10%	-
<b>2702</b>		<b>LIGNITE, WHETHER OR NOT AGGLOMERATED, EXCLUDING JET</b>			
2702 10 00	-	Lignite, whether or not pulverised, but not agglomerated	kg.	10%	-
2702 20 00	-	Agglomerated lignite	kg.	10%	-
<b>2703</b>	-	<b>PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED</b>			
2703 00	-	<i>Peat (including peat litter), whether or not agglomerated :</i>			
2703 00 10	---	Peat whether or not compressed into bales, but not agglomerated	kg.	10%	-
2703 00 90	---	Other	kg.	10%	-
<b>2704</b>	-	<b>COKE AND SEMI-COKE OF COAL, OF LIGNITE OR OF PEAT, WHETHER OR NOT AGGLOMERATED; RETORT CARBON</b>			
2704 00	-	<i>Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon :</i>			
2704 00 10	---	Retort carbon (gas carbon)	kg.	10%	-
2704 00 20	---	Coke and semi-coke of lignite or of peat	kg.	10%	-
2704 00 30	---	Hard coke of coal	kg.	10%	-
2704 00 40	---	Soft coke of coal	kg.	10%	-
2704 00 90	---	Other	kg.	10%	-

(1)		(2)	(3)	(4)	(5)
<b>2705 00 00</b>		<b>COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS</b>	kg.	10%	-
<b>2706</b>	-	<b>TAR DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT AND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS</b>			
2706 00	-	<i>Tar distilled from coal, from lignite or from peat and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars :</i>			
2706 00 10	---	Coal tar	kg.	10%	-
2706 00 90	---	Other	kg.	10%	-
<b>2707</b>		<b>OILS AND OTHER PRODUCTS OF THE DISTILLATION OF HIGH TEMPERATURE COAL TAR SIMILAR PRODUCTS IN WHICH THE WEIGHT OF THE AROMATIC CONSTITUENTS EXCEEDS THAT OF THE NON-AROMATIC CONSTITUENTS</b>			
2707 10 00	-	Benzol (benzene)	kg.	10%	-
2707 20 00	-	Toluol (toluene)	kg.	10%	-
2707 30 00	-	Xylol (xylenes)	kg.	10%	-
2707 40 00	-	Naphthelene	kg.	10%	-
2707 50 00	-	Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 method	kg.	10%	-
	-	<i>Other :</i>			
2707 91 00	--	Creosote oils	kg.	10%	-
2707 99 00	--	<i>Other</i>	kg.	10%	-
<b>2708</b>		<b>PITCH AND PITCH COKE, OBTAINED FROM COAL TAR OR FROM OTHER MINERAL TARS</b>			
2708 10	-	<i>Pitch :</i>			
2708 10 10	---	Obtained by blending with creosote oil or other coal tar distillates	kg.	10%	-
2708 10 90	---	Other	kg.	10%	-
2708 20 00	-	Pitch coke	kg.	10%	-
<b>2709 00 00</b>		<b>PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE</b>	kg.	5%	-
<b>2710</b>		<b>PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE; PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED, CONTAINING BY WEIGHT 70% OR MORE OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS, THESE OILS BEING THE BASIC CONSTITUENTS OF THE PREPARATIONS; WASTE OILS</b>			
	-	<i>Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:</i>			

(1)	(2)	(3)	(4)	(5)
2710 12	--	Light oils and preparations :		
	---	Motor spirit:		
2710 12 11	----	Special boiling point spirits (other than benzene, toluol) with nominal boiling point range 55 – 115°C	kg.	10% -
2710 12 12	----	Special boiling point spirits (other than benzene, benzol, toluene and toluol ) with nominal boiling point range 63–70°C	kg.	10% -
2710 12 13	----	Other Special boiling point spirits (other than benzene, benzol toluene and toluol)	kg.	10% -
2710 12 19	----	Other	kg.	10% -
2710 12 20	---	Natural gasoline liquid (NGL)	kg.	10% -
2710 12 90	---	Other	kg.	10% -
2710 19	--	<i>Other :</i>		
2710 19 10	----	Superior kerosine oil (SKO)	kg.	10% -
2710 19 20	----	Aviation turbine fuel (ATF)	kg.	10% -
2710 19 30	----	High speed diesel (HSD)	kg.	10% -
2710 19 40	----	Light diesel oil (LDO)	kg.	10% -
2710 19 50	----	Fuel oil	kg.	10% -
2710 19 60	----	Base oil	kg.	10% -
2710 19 70	----	Jute batching oil and textile oil	kg.	10% -
2710 19 80	----	Lubricating oil	kg.	10% -
2710 19 90	----	Other	kg.	10% -
2710 20 00	-	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	kg.	10% -
	-	<i>Waste oil :</i>		
2710 91 00	--	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	kg.	10% -
2710 99 00	-	Other	kg.	10% -
<b>2711</b>		<b>PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS</b>		
	-	<i>Liquified :</i>		
2711 11 00	--	Natural gas	kg.	10% -
2711 12 00	--	Propane	kg.	10% -
2711 13 00	--	Butanes	kg.	10% -
2711 14 00	--	Ethylene, propylene, butylene and butadiene	kg.	10% -
2711 19 00	--	Other	kg.	10% -
	-	<i>In gaseous state :</i>		
2711 21 00	--	Natural gas	kg.	10% -
2711 29 00	--	Other	kg.	10% -
<b>2712</b>		<b>PETROLEUM JELLY, PARAFFIN WAX, MICROCRYSTALLINE PETROLEUM WAX, SLACK WAX, OZOKERITE, LIGNITE WAX, PEAT WAX, OTHER MINERAL WAXES, AND SIMILAR PRODUCTS OBTAINED BY SYNTHESIS OR BY OTHER PROCESSES, WHETHER OR NOT COLOURED</b>		
	-	<i>Petroleum jelly :</i>		
2712 10	-			
2712 10 10	----	Crude	kg.	10% -
2712 10 90	----	Other	kg.	10% -
2712 20 00	-	Paraffin wax containing by weight less than 0.75 % of oil:	kg.	10% -
	-	<i>Other :</i>		
2712 90	-			
2712 90 10	----	Micro-crystalline petroleum wax	kg.	10% -
2712 90 20	----	Lignite wax	kg.	10% -

(1)		(2)	(3)	(4)	(5)
2712 90 30	---	Slack wax	kg.	10%	-
2712 20 4 0	-	Paraffin wax containing by weight less than 0.75 % of oil:	kg.	10%	-
2712 90 90	---	Other	kg.	10%	-
<b>2713</b>		<b>PETROLEUM COKE, PETROLEUM BITUMEN AND OTHER RESIDUES OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS</b>			
	-	<i>Petroleum coke :</i>			
2713 11 00	--	Not calcined	kg.	10%	-
2713 12 00	--	Calcined	kg.	10%	-
2713 20 00	-	Petroleum bitumen	kg.	10%	-
2713 90 00	-	Other residues of petroleum oils or of oils obtained from bituminous minerals	kg.	10%	-
<b>2714</b>		<b>BITUMEN AND ASPHALT, NATURAL; BITUMINOUS OR OIL SHALE AND TAR SANDS; ASPHALTITES AND ASPHALTIC ROCKS</b>			
2714 10 00	-	Bituminous or oil shale and tar sands	kg.	10%	-
2714 90	-	<i>Other :</i>			
2714 90 10	---	Asphalt, natural	kg.	10%	-
2714 90 20	---	Bitumen, natural	kg.	10%	-
2714 90 30	---	Gilsonete	kg.	10%	-
2714 90 90	---	Other	kg.	10%	-
<b>2715</b>	-	<b>BITUMINOUS MIXTURES BASED ON NATURAL ASPHALT, ON NATURAL BITUMEN, ON PETROLEUM BITUMEN, ON MINERAL TAR OR ON MINERAL TAR PITCH (FOR EXAMPLE, BITUMINOUS MASTICS, CUT BACKS)</b>			
2715 00	-	<i>Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut backs) :</i>			
2715 00 10	---	Cut backs, bituminous or asphalt	kg.	10%	-
2715 00 90	---	Other	kg.	10%	-
<b>2716 00 00</b>		<b>ELECTRICAL ENERGY</b>	1000 kWh	Rs.2000 per 1000 kwh	-

### EXEMPTION NOTIFICATIONS

### ADDITIONAL DUTY - LEVY & EXEMPTIONS

#### Transformer Oil (Additional Duty) Rules, 1978.

[Notfn. No. 190/78-Cus. dt.22.9.1978].

The Central Government makes the following rules, namely:-

1. Short title and commencement- (1) These rules may be called the Transformer Oil (Additional Duty) Rules, 1978.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. Levy of additional duty- For the purpose of sub-section (3) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), the additional duty leviable on transformer oil falling within Chapter 27 of the First Schedule to the said Act, when imported in India, shall be equal to such portion of the excise duty for the time being leviable on the raw material commonly known as transformer oil base stock or transformer oil feed stock as is equivalent to a duty of excise of one thousand and fifty-five rupees and twenty-five paise per metric tonne, that is to say, nine hundred rupees per kilolitre at fifteen degrees of Centigrade thermometer on indigenous transformer oil.

**ADDITIONAL DUTY ON TRANSFORMER OIL**

**[Notfn. No. 191/78-Cus. dt. 22.9.1978].**

Transformer Oil falling within Chapter 27 shall be liable to such Additional duty as may be determined in accordance with the Transformer Oil (Additional Duty) Rules, 1978.

**Exemption to Petroleum Crude. [Notfn. No. 50/97-Cus. dt. 25.5.1997]**

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts petroleum crude, falling under heading No. 27.09 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, from so much of the additional duty leviable thereon under sub-section (1) of Section 3 of the said Customs Tariff Act, as is equivalent to the duty of excise leviable on petroleum crude under sub-section (1) of section 15 of the Oil Industry (Development) Act, 1974 (47 of 1974).

**Exemption to Motor Spirit (Petrol) from additional duty. [Notfn. No. 57/98-Cus. dt. 1.8.1998]**

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts motor spirit commonly known as petrol, falling under heading No. 27.10 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1976), when imported into India, from so much of the additional duty leviable thereon under sub-section (1) of section 3 of the said Customs Tariff Act, as is equivalent to the additional duty of excise leviable on motor spirit commonly known as petrol under clause 111 read with Second Schedule of the Finance (No.2) Act, 1998 (21 of 1998).

**Exemption to Kerosene when imported by manufacturer of linear alky Benzene for extraction of N - Paraffin**

**[Notfn. No. 26/99-Cus dt. 28.2.1999 as amended by 28/02-Cus. dt. 11.3.2002]**

In exercise of the power conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (2) of the Table below (hereinafter referred to as the said Table) and falling under Chapter 27 of the First Schedule to the said Customs Tariff Act, imported by a manufacturer of linear alkyl benzene for the purpose of extracting N-Paraffin, -

(i) from so much of the the duty of customs leviable thereon under the said First Schedule as is in excess of the amount calculated at the rate specified in the corresponding entry in column

(3) of the said Table;

(ii) Omitted

**TABLE**

S. No.	Description of goods	Customs duty rate	
(1)	(2)	(3)	
1.	Kerosene, determined to be consumed in the process of extraction of N-Paraffin	5% ad valorem	
2	Kerosene, if any, which remained after extraction of N-Paraffin and supplied and sold to the Indian Oil Corporation Limited for ultimate sale through the public distribution system	Nil	NIL

2. The exemption contained in this notification shall be given effect to in the following manner, namely:-
- at the time of importation, the manufacturer-importer shall pay customs duty leviable under the said First Schedule and the said Customs Tariff Act or any other law for the time being in force on 85% of the quantity of kerosene imported at the rate as if no exemption is applicable on such imports;
  - the Assistant Commissioner or Deputy Commissioner of Customs shall furnish a copy of the assessed bill of entry to the Assistant Commissioner of Central Excise having jurisdiction over the factory of the manufacturer-importer where kerosene is used for extraction of N-Paraffin therefrom;
  - the manufacturer-importer shall maintain such accounts as may be considered necessary by the Assistant Commissioner or Deputy Commissioner of Central Excise having jurisdiction to ascertain the actual quantity of kerosene consumed in the process of extraction of N-Paraffin and the manner in which the remnant quantity of kerosene is disposed of by the manufacturer-importer and the customers to whom such remnant quantity is sold and the price realised therefor;
  - at the end of each calendar month and by the fifth of the next month, the manufacturer shall furnish a statement to the Assistant Commissioner or Deputy Commissioner of Customs Central Excise having jurisdiction over the factory of the manufacturer-importer indicating the quantity of kerosene actually consumed during the calendar month in the process of extraction of N-Paraffin duly certified by a Chartered Accountant or a Chartered Engineer. The manufacturer-importer shall also furnish the information about the quantity of imported kerosene sold and supplied to the Indian Oil Corporation Limited in the calendar month;
  - on receipt of the above information and any other information as the Assistant Commissioner or Deputy Commissioner of Central Excise having jurisdiction may require for this purpose, he shall, in exercise of the powers of the Assistant Commissioner of Customs or Deputy Commissioner of Customs as conferred on him to do so, pass an order on the following, namely:-
    - the quantity of kerosene as determined by him to have been consumed for extraction of N-Paraffin in the calendar month;
    - the quantity of kerosene as determined by him to have been supplied and sold



to the Indian Oil Corporation Limited in the calendar month;

(iii) having regard to the quantity of kerosene eligible to exemption under serial No. 1 of the said Table, determine the additional amount of customs duty, if any, payable by the manufacturer-importer on the basis of the quantity of kerosene determined to be consumed for the extraction of N-Paraffin and the quantity of kerosene supplied and sold to the Indian Oil Corporation Limited, if any, during the calendar month; while doing so, the Assistant Commissioner of Central Excise or Deputy Commissioner Central Excise shall adjust the duty paid by the manufacturer-importer under clause (a);

Extraction N-Paraffin and quantity of Kerosene supplied and sold to the Indian Oil Corporation Limited.

(iv) having regard to the quantity of kerosene eligible to exemption under serial Numbers 1 and 2 of the said Table, determine the amount of refund of duty, if any, due to the manufacturer-importer on the basis of the quantity of kerosene determined to be consumed for the extraction of N-Paraffin and the quantity of kerosene supplied and sold to Indian Oil Corporation Limited, if any, during the calendar month; while doing so, the Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise having jurisdiction shall adjust the duty paid by the manufacturer-importer under clause (a).

3. The manufacturer-importer shall pay the additional amount of customs duty determined in the order passed by the Assistant Commissioner of Central Excise or Deputy Commissioner of Excise having jurisdiction within three days of the receipt of the order, and for any delay the manufacturer-importer shall be liable to pay interest on the amount not paid, at the rate of thirty six per cent. per annum.

4. The Assistant Commissioner of Central Excise or Deputy Commissioner of Excise having jurisdiction shall pass an order granting refund of the excess duty paid with reference to the determination under sub-clause (iv) of clause (e) of paragraph 2.

**Exemption from additional duty of Customs to High Speed Diesel Oil. [Notfn. No. 59/99-Cus. dt. 11.5.1999]**

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts high speed diesel oil, falling under heading No. 27.10 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1976), when imported into India, from so much of the additional duty leviable thereon under sub-section (1) of section 3 of the said Customs Tariff Act, as is equivalent to the additional duty of excise leviable on high speed diesel oil under section 133 read with Second Schedule of the Finance Act, 1999 (27 of 1999).

**Exemption to Crude Petroleum oils and oils obtained from bituminous minerals: [Notfn. No. 116/10-Cus. dt. 1.11.2010 as amended by 136/10, 126/11]**

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts Crude Petroleum oils and oils obtained from bituminous minerals falling under the tariff item 2709 00 00 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India from Brunei Darussalam, from so much of the duty of customs leviable thereon as is in excess of the amount calculated at the rate of 1% ad valorem:

Provided that the importer proves to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, that the goods in respect of which the benefit of this exemption is claimed are of the origin of Brunei Darussalam, in accordance with provisions of the Customs Tariff [Determination of Origin of Goods under the Preferential Trade Agreement between the Governments of Member States of the Association of South-east Asian Nations (ASEAN) and the Republic of India] Rules, 2009, published in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 189/2009-Customs (N.T.), dated the 31st December 2009.