

Explanatory memorandum to Notifications no. 6/2018-Customs to 23/2018-Customs all Dated 2nd February 2018:-

S. NO.	Notification No.	Description
1.	6/2018-Customs dated 2 nd February 2018	Seeks to further amend notification No. 50/2017-Customs dated the 30 th June so as to prescribe effective rate of basic customs duty (BCD) consequent to the changes proposed in the Union Budget 2018-19
2.	7/2018-Customs dated 2 nd February 2018	Seeks to exempt levy of the whole of the Education Cess on all goods in the First schedule to the Customs Tariff Act, 1975
3.	8/2018-Customs dated 2 nd February 2018	Seeks to exempt levy of the whole of the Secondary and Higher Education Cess on all goods in the First schedule to the Customs Tariff Act, 1975
4.	9/2018-Customs dated 2 nd February 2018	Seeks to rescind notification No. 69/2004-Customs dated 09.07.2004 exempting specified goods from the levy of Education Cess.
5.	10/2018-Customs dated 2 nd February 2018	Seeks to rescind notification No. 28/2007-Customs dated 01.03.2007 exempting specified goods from the levy of Secondary and Higher Education Cess.
6.	11/2018-Customs dated 2 nd February 2018	Seeks to exempt specified goods from the whole of levy of Social Welfare Surcharge
7.	12/2018-Customs dated 2 nd February 2018	Seeks to exempt specified goods from the of levy of Social Welfare Surcharge in excess of 3%
8.	13/2018-Customs dated 2 nd February 2018	Seeks to exempt Integrated tax and Goods and Services Tax compensation cess on imported goods from the whole of levy of Social Welfare Surcharge
9.	14/2018-Customs dated 2 nd February 2018	Seeks to amend notification No. 82/2017-Customs dated the 27 th October 2017 to increase the effective rate of BCD on silk fabrics from 10% to 20%
10.	15/2018-Customs dated 2 nd February 2018	Seeks to rescind notification No. 6/2015-Customs dated 01.03.2015
11.	16/2018-Customs dated 2 nd February 2018	Seeks to rescind notification No. 7/2015-Customs dated 01.03.2015
12.	17/2018-Customs dated 2 nd February 2018	Seeks to rescind notification No. 57/98-Customs dated 01.08.1998
13.	18/2018-Customs dated 2 nd February 2018	Seeks to rescind notification No. 59/99-Customs dated 11.05.1999
14.	19/2018-Customs dated 2 nd February 2018	Seeks to exempt Additional Duty of Customs (Road Cess) levied under section 103 of the Finance (No.2) Act, 1998
15.	20/2018-Customs dated 2 nd February 2018	Seeks to exempt Additional Duty of Customs (Road Cess) levied under section 116 of the Finance Act, 1999
16.	21/2018-Customs dated 2 nd February 2018	Seeks to exempt Additional Duty of Customs (CVD), in lieu of Additional Duty of Excise (Road and Infrastructure Cess) levied under clause 110 of the Finance Bill, 2018
17.	22/2018-Customs dated 2 nd February 2018	Seeks to further amend notification No. 57/2017-Customs dated the 30 th June, 2017 so as to prescribe

		effective rates of BCD on specified parts of cellular mobile phones and other electronic goods
18.	23/2018-Customs dated 2 nd February 2018	Seeks to further amend notification No. 27/2011-Customs dated the 1 st March, 2011 so as to prescribe 'Nil' rate of export duty on Electrodes of a kind used for furnaces

Explanatory memorandum to Notifications no. 01/2018-Central Excise to 13/2018-Central Excise all Dated 2nd February 2018:-

S. NO.	Notification No.	Description
1.	1/2018- Central Excise dated 2 nd February 2018	Seeks to rescind notification No. 10/2015-Central Excise dated 01.03.2015
2.	2/2018- Central Excise dated 2 nd February 2018	Seeks to rescind notification No. 11/2015-Central Excise dated 01.03.2015
3.	3/2018- Central Excise dated 2 nd February 2018	Seeks to rescind notification No. 38/2004-Central Excise dated 04.08.2004
4.	4/2018- Central Excise dated 2 nd February 2018	Seeks to rescind notification No. 62/2008-Central Excise dated 24.12.2008
5.	5/2018- Central Excise dated 2 nd February 2018	Seeks to rescind notification No. 21/2009-Central Excise dated 07.07.2009
6.	6/2018- Central Excise dated 2 nd February 2018	Seeks to rescind notification No. 29/2002-Central Excise dated 13.05.2002
7.	7/2018- Central Excise dated 2 nd February 2018	Seeks to exempt Additional Duty of Excise (Road Cess), levied under section 111 of the Finance (No.2) Act, 1998
8.	8/2018- Central Excise dated 2 nd February 2018	Seeks to exempt Additional Duty of Excise (Road Cess), levied under section 133 of the Finance Act, 1999
9.	9/2018- Central Excise dated 2 nd February 2018	Seeks to amend the notification No. 11/2017 dated 30.06.2017 so as to reduce the rate of Basic Excise Duty (BED) on petrol diesel by Rs. 2/- per litre.
10.	10/2018- Central Excise dated 2 nd February 2018	Seeks to exempt duties of excise on the goods falling within the Fourth Schedule to the Central Excise Act, 1944, in excess of amount calculated at the rate of 50%
11.	11/2018- Central Excise dated 2 nd February 2018	Seeks to exempt the 5% ethanol blended petrol from the additional duty of excise (road and infrastructure cess) levied under clause 110 of the Finance Bill 2018.
12.	12/2018- Central Excise dated 2 nd February 2018	Seeks to exempt the 10% ethanol blended petrol from the additional duty of excise (road and infrastructure cess) levied under clause 110 of the Finance Bill 2018.
13.	13/2018- Central Excise dated 2 nd February 2018	Seeks to exempt high speed diesel oil blended with alkyl esters of long chain fatty acids obtained from vegetables oils, commonly known as bio-diesels, up to 20% by volume, that is, a blend, consisting 80% or more of high speed diesel oil from the additional duty of excise (road and infrastructure cess) levied under clause 110 of the Finance Bill 2018.