

Explanatory Memoranda to notification Nos. 3 to 6/2017-Customs, dated 2.2.2017

Sl No.	Notification No.	Description
1.	3/2017-Customs	Seeks to further amend Notification No. 27/2011-Customs dated 1.3.2011.
2.	4/2017-Customs	Seeks to further amend Notification No. 21/2012-Customs, dated the 17.03.2012 so as to specify the rate of additional duty of customs leviable under sub-section 3(5) of Customs Tariff Act, 1975 for items specified therein.
3.	5/2017-Customs	Seeks to reduce Basic Customs Duty from 10/7.5 % to 5% on all items of machinery required for (a) initial setting up of fuel cell based system for generation of power or for demonstration purposes and (b) for balance of systems operating on biogas or bio-methane or by-product hydrogen.
4.	6/2017-Customs	Seeks to further amend Notification No. 12/2012-Customs, dated the 17.3.2012 so as to carry out Budgetary changes. Details are contained in Joint Secretary (TRU – I) DO letter dated 31.1.2017.