

INDIRECT TAX

Budget 2023

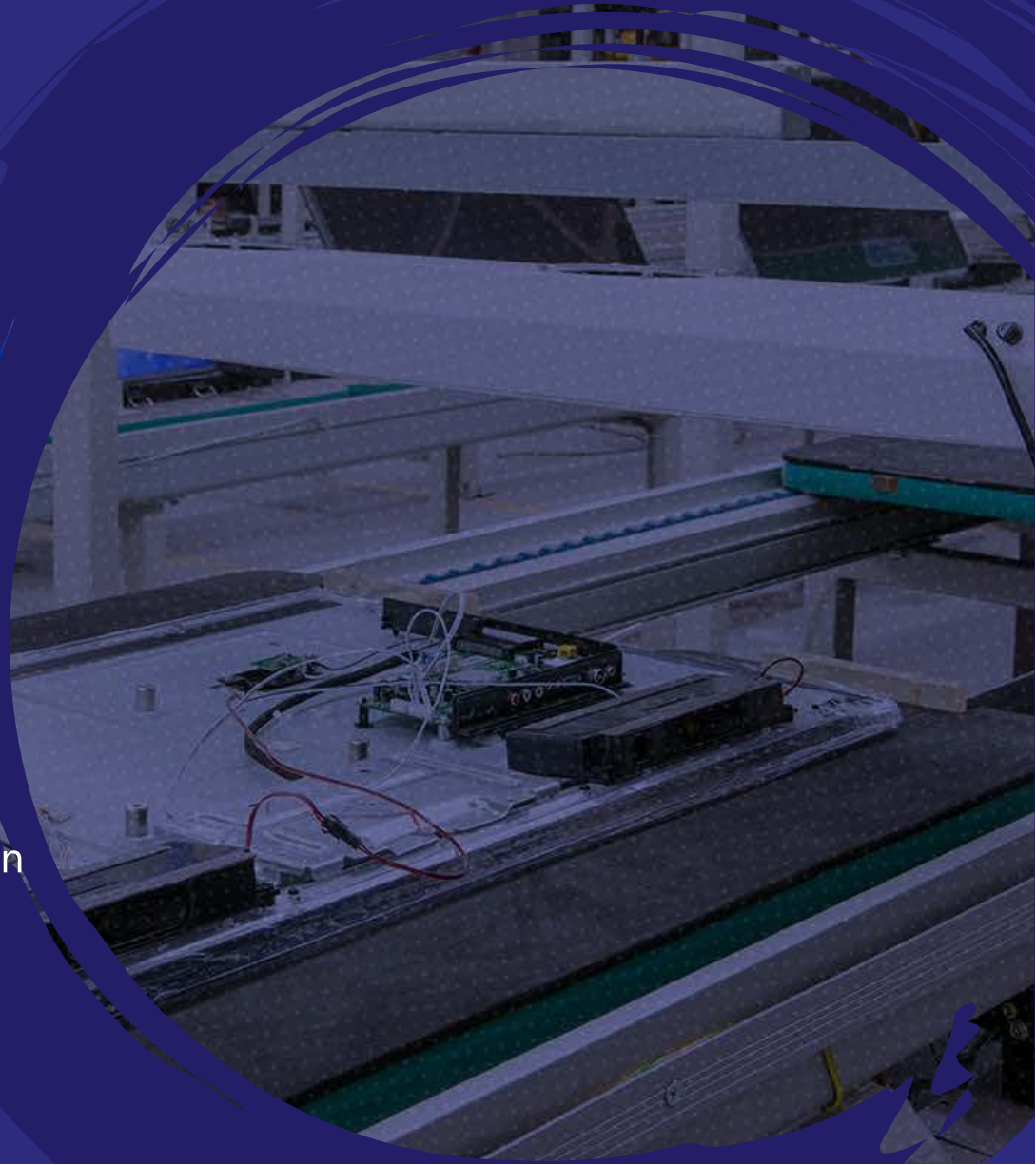
Changes in Television Industry

UPDATE NO. 10 OF 2023



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exceeding expectations
SINCE 1985





S.No	Chapter, Heading or sub-heading or tariff item	Description	Earlier BCD Rate	New BCD Rate	Applicable date of BCD rate	Remarks	Notification No.
1.	8529	Specified parts for manufacture of open cell of TV panel i.e. <i>The following goods for use in the manufacture of Open cell of Liquid Crystal Display (LCD) and Light Emitting Diode (LED) TV panels of heading 8524, namely: -</i> <i>(i) Chip on Film;</i> <i>(ii) Printed Circuit Board Assembly (PCBA);</i> <i>(iii) Cell (glass board/substrate).</i>	5%	2.5%	02.02.2023	S.No. 515B of Notification No. 50/2017 – Customs dated 30.6.2017	S. No. 33 of NN 02/2023–Customs dated 1st February 2023
2.	85 or any other chapter	Television equipment, cameras and other equipment for taking films, imported by a foreign film unit or television team	Nil	Nil (upto 31.03.2024)	02.02.2023	Exemption extended upto 31.03.2024 (S. No. 476 of Notification No. 50/2017 – Customs dated 30.6.2017)	Clause II of NN 2/2023– Customs dated 1st February 2023
3.	85 or any other Chapter	(a) Parts, components and accessories for use in manufacture of reception apparatus for television but not designed to incorporate a video display falling under tariff item 8528 71 00, other than the following items, namely: - (i) populated printed circuit boards; (ii) charger or power adapter (b) Sub-parts for use in manufacture of items covered in (a) above	Nil	Nil (upto 31.03.2024)	02.02.2023	Exemption Extended upto 31/03.2024 (S. No. 510 of Notification No. 50 /2017- Customs dated 30.06.2017)	Clause II of NN 2/2023– Customs dated 1st February 2023

S.No	Chapter, Heading or sub-heading or tariff item	Description	Earlier BCD Rate	New BCD Rate	Applicable date of BCD rate	Remarks	Notification No.
4.	8524	Open cell (15.6" and above) for use in the manufacture of Liquid Crystal Display (LCD) and Light Emitting Diode (LED) TV panels of heading 8524	5%	5% (upto 31.03.2024)	02.02.2023	Concessional rate extended upto 31/03.2024 (S. No. 515A of Notification No. 50 /2017- Customs dated 30.06.2017)	Clause II of NN 2/2023- Customs dated 1st February 2023
5.	8529	Specified goods for use in the manufacture of Liquid Crystal Display (LCD) and LED TV panel i.e. <i>The following goods for use in the manufacture of Liquid Crystal Display (LCD) and Light Emitting Diode (LED) TV panels of heading 8524 namely:-</i> <i>(ii) Plate diffuser;</i> <i>(iii) Film diffuser;</i> <i>(iv) Reflector sheet;</i> <i>(v) Film, top;</i> <i>(vi) Film, middle;</i> <i>(vii) Film, bottom;</i> <i>(viii) BAR, LED;</i> <i>(ix) Bezzal;</i> <i>(x) Back cover sheet;</i> <i>(xi) Black Light Unit Module</i>	10%	10% (upto 31.03.2024)	02.02.2023	Concessional rate extended upto 31/03.2024 (S. No. 516 of Notification No. 50 /2017- Customs dated 30.06.2017)	Clause II of NN 2/2023- Customs dated 1st February 2023

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