

To
The Hon'ble Finance Minister,
Union Government,
NEW DELHI.

Sir,

- Sub: 1) **Request for Reduction of Custom Duty to 5% and CVD Nil for Dental Equipment and Materials of the Custom Notification No.21/2002-Cus dated 1.3.2002 as amended on 01.03.2003 vide Ntn.No.26/2003 List 8 (See S.No.94 of the table)**
- 2) **Reducing effective rate of Central Excise Duty to Nil instead of 8% on dental equipment and material covered under Chapter 30 & 34 also, vide Ntn.No.26/2003 List 8 (See S.No.94 of the table).**

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Sir, Dental science is advancing very fast. But, unfortunately most of the precision dental equipment, instruments and materials are still not manufactured in India. The present custom duty is totalling to 29% to 39% (BCD=15%, CVD=8 or 16% & SADC-4%) on the majority of the dental equipment, instruments and materials.

We appeal to you sir, that atleast Duty on some of the vital Equipment, Instruments & Materials should be reduced to Custom Duty 5%, CVD Nil

Sir, as you know, as on today there are 160 dental colleges in the country and as many as 10,000 graduates are coming out every year. Out of this, 99% graduates are getting self-employed by opening their dental clinics in cities as well as in towns and villages. There are some vital equipment and materials which every dentist use it on every patient. All these are basic equipments and materials used irrespective of patient in the village or town. Many of these equipments and materials are very small and miniature in size, but costly in nature.

Sir, many times public at large have a wrong impression that Dentistry is Cosmetic in nature, but, in reality only small percentage of the patients may use Dentistry for Cosmetic consideration but rest majority of the patients use it as a vital, oral health treatment. Specially, in small towns & villages, Cosmetic dentistry does not exist, only curative and reconstructive dentistry exists.

The duty structure on dental equipment & materials was increased and the logic behind this, the dentistry is cosmetic in nature. At this point, we would like to remind you that highest number of oral cancer patients in the world and the highest number of Edentulous mouth is in India because of Periodontal diseases. So, the dentistry is to be given vital importance taking this aspect into consideration.