

**GENERAL EXEMPTION NO.104****Exemption to goods when imported into India against a duty credit scrip issued under Vishesh Krishi and Gram Udyog Yojana:**

[Notifn. No. 95/09-Cus., dt.11.9.2009 as amended by 123/09, 93/10, 40/11, 37/12, 40/12, 44/12, 50/12, 4/13, 20/13, 29/13, 38/13, 5/15, 36/16, 54/16, 8/17, 26/17, 3/18, 25/2020 dt. 21.05.2020]

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 inputs or goods including capital goods, when imported into India against a duty credit scrip (*herein-after referred to as the said scrip*) issued under Vishesh Krishi and Gram Udyog Yojana (Special Agriculture and Village Industry Scheme) in accordance with paragraph 3.13.2 of the Foreign Trade Policy: -

(a) from the whole of the duty of customs leviable thereon under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);and

(b) from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3 of the said Customs Tariff Act, 1975,

subject to the following conditions, namely :-

- i. that the said scrip has been issued to an exporter of products specified in paragraph 3.13.2 of the Foreign Trade Policy by the Licensing Authority or Regional Authority and it is produced before the proper officer of customs at the time of clearance for debit of the duties leviable on the goods and the proper officer of customs taking into account the debits already made under this exemption and the notification No. 32 of 2012-Central Excise, dated the 9th July, 2012 and 8 of 2013- Service Tax, dt. the 18 th April, 2013 shall debit the duties leviable on the goods, but for this exemption
- ii. that the items allowed for import shall be in accordance with paragraph 3.17.5 of the Foreign Trade Policy;
- iii. that the said scrip and goods imported against it shall be freely transferable ;
- iv. that the imports and exports are undertaken through seaports at Bedi (including Rozi-Jamnagar), Chennai, Cochin, Dahej, Dhamra, Dharamtar, Dighi, Gopalpur, Haldia (Haldia Dock Complex of Kolkata Port), Hazira (Surat), Kakinada, Kandla, Kattupalli (Tamil Nadu), Kolkata, Krishnapatnam and Ennore (Tamil Nadu), and Karaikal (Union territory of Puducherry)Magdalla, Mangalore, Marmagoa, Muldwarka, Mumbai, Mundhra, Nagapattinam, Nhava Sheva, Okha, Paradeep, Pipavav, Porbander, Sikka, Tuticorin, Visakhapatnam and Vadinar or through any of the airports at Ahmedabad, Bangalore, Bhubaneswar, Calicut, Chennai, Cochin, Coimbatore, Dabolim (Goa), Delhi, Hyderabad, Indore, Jaipur, Kolkata, Lucknow (Amausi), Mumbai, Nagpur, Rajasansi (Amritsar), Srinagar, Trivandrum, Varanasi and Visakhapatnam or through any of the Inland Container Depots at Agra, Ahmedabad, Anaparthi (Andhra Pradesh), Babarpur, Bangalore, Bhadohi, Bhatinda, Bhilwara, Bhiwadi, Bhusawal, Chheharata (Amritsar), Coimbatore, Dadri, Dappar (Dera Bassi), Daulatabad (Wanjarwadi and Maliwada), Delhi, Dighi (Pune), Durgapur (Export Promotion Industrial

Park), Faridabad, Garhi Harsaru, Gauhati, Marrisalem Village in Taluk of Edlapadu, District Guntur and Tondiarpet (TNPM), Chennai and Irungattukottai, SIPCOT Industrial Park, Kattrambakkam Village, Sriperumbudur Taluk, Kanchipuram District, Tamil Nadu and Melapakkam Village (Arakkonam Taluk, Vellore District), Hosur (Tamil Nadu), Nattakkam Village (Kottayam Taluk and District), Kalinganagar and Tumb Village (Taluka Umbergaon, District Valsad), Hyderabad, Jaipur, Jalandhar, Jamshedpur, Jodhpur, Kanpur, Karur, Kota, Kundli, Loni (District Ghaziabad), Ludhiana, Madurai, Malanpur, Mandideep (District Raisen), Miraj, Moradabad, Nagpur, Nasik, Pimpri (Pune), Pitampur (Indore), Pondicherry, Raipur, Rewari, Rudrapur (Nainital), Salem, Singanalur, Surat, Surajpur, Tirupur, Tuticorin, Udaipur, Vadodara, Varanasi, , Waluj (Aurangabad) Talegoan (District Pune), Dhannad Rau (District Indore), Kheda (Pithampur, District Dhar), Patli (Gurgaon), Irugur Village (Tamil Nadu), Thudiyalur (Tamil Nadu), Chettipalayam (Tamil Nadu) and Veerapandi (Tamil Nadu) and Marrisalem Village in Taluk of Edlapadu, District Guntur, or through the Land Customs Station at Agartala, Amritsar Rail Cargo, Attari Road, Changrabandha, Dawki, Ghojadanga, Hilli, Jogbani, Mahadipur, Nepalganj Road, Nautanva (Sonauli), Petrapole, Ranaghat, Raxaul, Singhabad and Sutarkhandi or a Special Economic Zone notified under section 4 of the Special Economic Zones Act, 2005 (28 of 2005):

Provided that the Commissioner of Customs may within the jurisdiction, by special order, or by a Public Notice, and subject to such conditions as may be specified by him, permits import and export from any other seaport/airport/inland container depot or through any land customs station;

Provided further that the exports may also be undertaken through the Foreign Post Office at New Delhi.

- v. that the importer shall be entitled to avail of the drawback or CENVAT credit of additional duty leviable under sub-sections (1), (3) and (5) of section 3 of the Customs Tariff Act, 1975 (51 of 1975) against the amount debited in the said scrip.

2. The following categories of exports specified in paragraph 3.17.2 of the Foreign Trade Policy shall not be counted for calculation of export performance or for computation of entitlement under the scheme:

- i. EOUs / EHTPs / BTPs who are availing direct tax benefits / exemption;
- ii. Export of imported goods covered under Para 2.35 of FTP;
- iii. Exports through transshipment, meaning thereby that exports originating in third country but transshipped through India;
- iv. Deemed Exports;
- v. Exports made by SEZ units or SEZ products exported through DTA units; and Items, which are restricted or prohibited for export under Schedule-2 of Export Policy in ITC (HS).

Explanation .- For the purposes of this notification ,-

(i) “Capital goods” has the same meaning as assigned to it in paragraph 9.12 of the Foreign Trade Policy;

(ii) “Foreign Trade Policy” means the Foreign Trade Policy 2009-2014, published by the Government of

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India in the Ministry of Commerce and Industry vide notification No.1 /2009-2014, dated the 27th August, 2009 as amended from time to time;

(iii) “Licensing Authority or Regional Authority” means the Director General of Foreign Trade appointed under section 6 of the Foreign Trade (Development and Regulation ) Act,1992 (22 of 1992) or an officer authorised by him to grant a licence under the said Act.