

**GENERAL EXEMPTION NO.115****Exemption to goods when imported into India from Bangladesh:****[Notifn. No. 60/11-Cus., dt.14.7.2011 as amended by 2/15, 36/15, 73/17]**

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 the goods specified in column (2) of the Table annexed hereto when imported into India from Bangladesh from the whole of the duty of customs leviable thereon under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), subject to the following conditions, namely:--

- (i) the importer produces evidence to the satisfaction of the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, that such goods have, in fact, been locally produced in Bangladesh and are imported into India through the land route from Balat, Kalaichar, Srinagar (Tripura) or \*Kamalasagar (Tripura) land customs station for sale in Balat, Kalaichar, Srinagar (Tripura) or \*Kamala sagar (Tripura) border haats, as the case may be;
- (ii) this notification shall apply to goods produced in Bangladesh and brought into India from such border haat by an individual in such quantities which are reasonable for bona fide personal or family consumption and having an estimated total value not exceeding US\$ 200 during a day.
- (iii) this notification shall not be applicable to tobacco products or products containing tobacco or alcohol.

**Table**

S. No.	Description of goods
(1)	(2)
1.	Locally produced vegetables, food items, fruits, spices
2.	Minor local forest produce, for example bamboo, bamboo grass and broom stick but excluding timber
3.	Products of local cottage industry like gamcha, lungi, saree and any other locally produced handloom product
4.	Small locally produced agriculture household implements, for example dao, plough, axe, spade, chisel
5.	Locally produced garments, melamine products, processed food items, fruit juice, toiletries, cosmetics, plastic products, aluminium products, cookeries, stationery.

Explanation.- For the purposes of this notification, the term “locally produced” shall mean produce of the concerned border district.

*\*[w.e.f. 6th day of June 2015]*

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**GENERAL EXEMPTION NO. 115 A**

**Exempt customs duty on ventilators, personal protection equipments, covid-19 testing kits and inputs for these goods**

**[Notifn. No. 20/2020-Customs, dt.09.04.2020]**

G.S.R. 247(E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) read with section 141 of Finance Act, 2020 (12 of 2020), the Central Government on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (3) of the Table below falling within the Chapter, heading, sub-heading or tariff item of the First Schedule to the said Customs Tariff Act specified in column (2) of the Table below, from whole of the duty of customs leviable thereon under the First Schedule to the said Customs Tariff Act and the whole of health cess leviable thereon under section 141 the said of Finance Act, 2020:-

**TABLE**

S. No	Chapter or Heading, Sub-heading or Tariff item	Description of goods
(1)	(2)	(3)
1	9018 or 9019	Artificial respiration or other therapeutic respiration apparatus (Ventilators)
2.	63 or any chapter	Face masks and surgical Masks
3.	62 or any chapter	Personal protection equipment (PPE)
4.	30, 38 or any chapter	Covid-19 testing kits
5.	Any Chapter	Inputs for manufacture of items at S. Nos. 1 to 4 above, subject to the condition that the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017.

2. This notification shall remain in force up to and inclusive of the 30th September, 2020.

**GENERAL EXEMPTION NO. 115 B**

**To prescribe the manner and modalities in respect of WTO committed in-quota tariffs on specified items**

**[Notifn. No. 28/2020-Customs, dt.23.06.2020]**

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, so to do, hereby exempts the goods of the description specified in column (3) of the Table below, and falling within the sub-heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as are specified in the corresponding entry in column (2) of the said Table in such quantity of total imports of such goods in a financial year, as specified in column (4) below (herein after referred to as the 'tariff rate quota (TRQ) quantity'), when imported into India, from so much of the duty of customs leviable thereon under the said First Schedule as is in excess of the amount calculated at the rate specified in the corresponding entry in column (5) of the said Table (herein after referred to as the In-quota tariff rate), subject to any of the conditions, specified in the Annexure to this notification, the condition number of which is mentioned in the corresponding entry in column (6) of the said Table; namely: -

**TABLE**

<b>S. No.</b>	<b>Sub-heading or Tariff Item</b>	<b>Description of Goods</b>	<b>Tariff rate quota Quantity</b>	<b>In-quota tariff rate</b>	<b>Condition No.</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
1.	0402 10 or 0402 21 00	Milk and cream in powder, granules or other solid forms, (a) of a fat content by weight not exceeding 1.5%; (b) of a fat content, by weight, exceeding 1.5% - not containing added sugar or other sweetening matter	10000 MT	15 per cent	(i)
2.	1005 90	Maize (corn), other than seed quality	500000 MT	15 per cent	(i) and (ii)
3.	1512 11	Crude sunflower seed or safflower oil and fractions thereof	150000 MT	50 per cent	(i)
4.	1514 19 or 1514 99	Refined rape, colza or mustard oil and fractions thereof	150000 MT	45 per cent	(i)

**ANNEXURE**

<b>Condition No.</b>	<b>Condition</b>
I.	<p>(a) The TRQ is allotted to the importer by the Directorate General of Foreign Trade, in accordance with paragraph 2.62 of the Handbook of Procedures, 2015-20.</p> <p>(b) The TRQ authorization shall contain name and address of the importer, IEC code, Customs notification No., sub-heading or tariff item as applicable, quantity and validity period of certificate.</p> <p>(c) The TRQ authorization shall be issued electronically by the Directorate General of Foreign Trade and transmitted to ICES system.</p> <p>(d) Imports made against the TRQ shall be allowed only upon debiting the TRQ quantity electronically in the ICES system.</p>
II.	<p>Whereas the Hon'ble High Court of judicature at Hyderabad for the State of Telangana and the State of Andhra Pradesh vide order dated 31.12.2014 in WPMP No.43494 of 2014 and W.P.No.34771 of 2014, has permitted import of maize only on actual user condition and on payment of Customs duty prevailing, but not TRQ Customs duty, subject to further orders in the Writ Petition.</p> <p>Accordingly, TRQ on Maize shall be subject to order by Hon'ble High Court in the said Writ Petition.</p>

