

GENERAL EXEMPTION NO.120

**Exemption to Specified goods imported from Bangladesh.
Notifn. No. 53/2008-Cus., dt.23.4.2008.**

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 below when imported into India from Bangladesh through Dhaka- Darsana- Gede- Kolkata route, from whole of the duty of customs leviable thereon under the First Schedule to the Customs tariff Act, 1975 (51 of 1975) and whole of the additional duty leviable under section 3 of the said Customs Tariff Act subject to the conditions specified in column (3) thereof, namely:-

Table

| S.No. | Name of goods | Condition of exemptions |
|-------|-----------------------|---|
| (1) | (2) | (3) |
| 1. | Passenger train | Provided that – |
| 2. | Spares and components | (a) The goods specified in column (2) are imported under the agreement between India and Bangladesh for running of passenger train service between India and Bangladesh. (b) A certificate from the Divisional Railway Manager, Sealdah Division is produced to the Assistant Commissioner of Customs, in each case, that the spares and components are uncommon and intended for the maintenance of the coaches of the passenger train. |

