

**VII. SPORTS GOODS, PRIZES, MEDALS AND TROPHIES ETC :**

**GENERAL EXEMPTION NO. 143**

**Exemption to Challenge cups and trophies won by a unit of Defence Force or its members.**

**[Notfn. No. 259/58-Cus. dt. 11.10.1958 as amended by Notfn. No. 128/86, 33/17].**

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.259 dated 11th October, 1958 published in the Gazette of India, Part II, Section 3, Sub-section (i), vide number G.S.R. 927 dated the 11th October, 1958, except as respects things done or omitted to be done before such supersession, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts, challenge cups or trophies -

(a) which have been won by any unit of the Defence Forces in India or by a particular member or members of such unit in a competition which is not confined to units or members of the units stationed in India; or

(b) which are being re-imported and which before being exported had been won by any such unit or member or members of a unit in a competition not satisfying the above-mentioned condition; or

(c) Which have been sent by donor's resident abroad for presentation to or competition among such units or members of such units;

when imported into India, from the whole of the duty of customs leviable thereon as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); and from the whole of the integrated tax leviable thereon under sub-section (7) of section 3 of the Customs Tariff Act, 1975 (51 of 1975):

Provided that the articles for which free entry is claimed are certified by the Officer commanding the unit or Brigade or any higher military authority or any of their staff Officers as having been offered for competition or presented with the sole or main object of encouraging military efficiency.

Provided further that the cups or trophies had engraved on them before being shipped the object for which presented, and except in the case of those sent by donor's resident abroad for competition in India in the name of the winner or winners.

2. This notification shall come into force with effect from the 1st day of July, 2017.

