

GENERAL EXEMPTION 233**Exemption to goods falling under the Fourth schedule to Central Excise Act:
[Notifn. No. 49/17-Cus., dt. 30.6.2017]**

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods falling under the Fourth Schedule to the Central Excise Act, 1944 (1 of 1944), when imported into India for subsequent sale, from the whole of the additional duty of customs leviable thereon under sub-section (5) of section 3 of the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the said additional duty of Customs).

2. The exemption contained in this notification shall be given effect if the following conditions are fulfilled, namely:-

- a) the importer of the said goods shall pay all duties, including the said additional duty of customs leviable thereon, as applicable, at the time of importation of the goods;
- b) the importer, while issuing the invoice for sale of the said goods, shall specifically indicate in the invoice that in respect of the goods covered therein, no credit of the additional duty of customs levied under sub-section (5) of section 3 of the said Customs Tariff Act, shall be admissible;
- c) the importer shall file a claim for refund of the said additional duty of customs paid on the imported goods with the jurisdictional customs officer;
- d) the importer shall pay on sale of the said goods, appropriate sales tax or value added tax, as the case may be;
- e) the importer shall, inter alia, provide copies of the following documents alongwith the refund claim:-
 - (i) documents evidencing payment of the said additional duty;
 - (ii) invoices of sale of the imported goods in respect of which refund of the said additional duty is claimed;
 - (iii) documents evidencing payment of appropriate sales tax or value added tax, as the case may be, by the importer, on sale of such imported goods.

Explanation: - The goods falling under the Fourth Schedule to the Central Excise Act, 1944 (1 of 1944) when imported into India for subsequent sale, and a bill of entry has been filled under sub-section (3) of section 46 of the Customs Act, 1962 (52 of 1962) on or before to the 30th day of June, 2017 shall also be eligible for exemption under this notification subject to the fulfilment of the conditions of this notification.

3. The jurisdictional customs officer shall sanction the refund on satisfying himself that the conditions referred to in para 2 above, are fulfilled.