

GENERAL EXEMPTION 241

**Exemption to goods specified in the First Schedule to the Customs Tariff Act, 1975 :
[Notifn. No. 59/18-Cus., dt. 21.8.2018]**

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 all goods falling under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) when imported into India and intended for donation for the relief and rehabilitation of the people affected by the recent floods in the State of Kerala from -

- (a) the whole of the duty of customs leviable thereon under the First Schedule to the said Customs Tariff Act; and
- (b) the whole of integrated tax leviable thereon under sub-section (7) of section 3 of the said Customs Tariff Act,

subject to the following conditions, namely:-

- (i) that it is certified by the importer on the relevant clearance documents that the goods are intended to be donated for the relief and rehabilitation of the people affected by the floods in the said State free of cost;
- (ii) that the said imported goods are sent to the Central Government, the Government of Kerala; or as the case may be, the relief agencies of the Central Government, the Government of Kerala including the relief agencies duly approved by the Central Government or the Government of Kerala for the purpose; and
- (iii) that the importer produces before the Deputy Commissioner or the Assistant Commissioner of Customs, as the case may be, within six months from the date of importation of the said goods or within such extended period as the said officer may allow, a certificate from the District Magistrate of the affected area in the State of Kerala that the said goods have been donated for use for the aforesaid purpose.

2. This notification shall remain in force upto and inclusive of the 31st December, 2018.