

**GENERAL EXEMPTION NO. 58**

**Exemption to all goods produced or manufactured in a Special Economic Zone and brought to any other place in India in accordance with the provisions of the Foreign Trade Policy 2004-2009:**

**[Notfn. No. 45/05-Cus., dt. 16.5.2005 as amended by 16/07, 19/07,18/11].**

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 cleared from a special economic zone and brought to any other place in India in accordance with the provisions of the special Economic Zones Act, 2005 (28 of 2005) and the Special Economic Zones Rules, 2006, 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):

Provided that no such exemption shall be applicable if such goods, when sold in domestic tariff area, are exempted by the State Government from payment of sales tax or value added tax.

*Explanation.-* For the purposes of this notification, “special economic zone” means the special economic zones notified by the Government of India, under section 4 of the Special Economic Zones Act, 2005 (28 of 2005).

