

GENERAL EXEMPTION NO. 78

Concessional rate of duty on specified goods of Sri Lankan origin imported from Sri Lanka.

[Notfn. No. 26/00-Cus. dt. 1.3.2000 as amended by Notfn. Nos. 59/00, 20/01, 135/01, 24/02, 126/02, 43/03, 150/03, 57/05, 69/06, 128/06, 3/07, 52/08, 121/11, 67/16, 36/19].

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 goods of the description specified in column (3) of the Table hereto annexed and falling under the Chapter, heading No. or sub-heading No. of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), specified in the corresponding entry in column(2) of the said Table, from so much of that portion of the applied rate of duty of customs as is specified in the corresponding entry in column (4) of the said Table, subject to the following conditions, namely:-

(1) the importer proves to the satisfaction of the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, in accordance with the **Customs Tariff (Determination of Origin under the Free Trade Agreement between the Democratic Socialist Republic of Sri Lanka and the Republic of India) Rules, 2000** published with the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 19/2000-Customs (N.T), dated the 1st March, 2000 that the goods in respect of which the benefit of this exemption is claimed are of the **origin of Sri Lanka**;

(2) in respect of articles of apparel and clothing accessories specified in LIST 3 of the Table,-

(i) the exemption shall apply to a quantity of imports, not exceeding 8 million pieces, computed from the 1st day of January, in a calendar year,

Provided that total quantity of imports shall not exceed 6 million pieces in respect of goods specified in column (2) against S.No.1 of LIST 3 of the said Table.

Provided further that the total quantity of imports shall not exceed 3 million pieces in respect of goods specified in column (2) against S.Nos. 3 to 212 of LIST 3 the said Table.

(ii) Omitted

(3) Omitted

(4) the importer follows the procedure as may be specified by the Government of India from time to time.

Explanation: For the purposes of this notification,-

(A) “applied rate of duty” means the standard rate of duty specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), with respect to the goods specified in the said Table, read with any other notification for the time being in force, issued in respect of such goods under sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) but not including the notifications of the Government of India in the Ministry of Finance (Department of Revenue) Nos.236/89-Customs, dated the 1st September, 1989, 105/99-Customs, dated the 10th August, 1999, 72/2005-Customs, 67/2006-Customs, dated the 30th June, 2006 and 68/2006-Customs, dated the 30th June 2006.

(B) “calendar year” means the period starting from the 1st day of January and ending on the 31st day of December of the same year.

(C) in the case of goods specified at S.No.1 in LIST 3, the duty payable after applying the concession specified therein, will be as per the *ad valorem* rate or specific rate, whichever is higher.”;

TABLE

S.No.	Chapter, Heading No or Sub-heading No.	Description of goods	Portion of the applied duty
(1)	(2)	(3)	(4)
LIST-1			
Omitted			
LIST-2			
1	51	Wool, Fine or Coarse Animal Hair, Horsehair yarn and woven fabrics	25%
2	52	Cotton	25%
3	53	All goods, other than :- (a) goods falling under sub-heading 5308 10 or 5311 00 and (b) coconut coir falling under 5305	25%
4	54	All goods, other than :- (a) yarn of nylon or other polyamides or polyesters, single untwisted or with twist not exceeding 50 turns per metre; and (b) goods falling under 5402 11 10, 5402 19, 5404 11 00, 5404 12 00, 5404 19	25%
5	55	Man made staple fibres except those falling under sub-heading Nos. 5501.20, 5501.30, 5503.20, 5503.30, 5505.10, 5506.20 and 5506.30	25%
6	56	All goods, other than :- (a) goods falling under sub-heading 5607 90 (excluding twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics of jute or textile bast fibres of heading 5303; and (b) goods falling under 5609	25%

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(1)	(2)	(3)	(4)
7	58	Special woven fabrics, tufted textile fabrics, lace tapestries, trimmings, embroidery	25%
8	59	Impregnated coated covered or laminated textile fabrics, textile articles of a kind suitable for industrial use	25%
9	3006 10 or 60	Knitted or crocheted fabrics	25%
10	63	Other made up textile articles, sets, worn clothing and worn textile articles	25%

LIST-3

1.	6203.42, 6205.20, 6204.62, 6206.30, 6105.10, 6212.10, 6206.40, 6109.10, 6203.33, 6109.90, 6110.30, 6204.33, 6204.69, 6203.43, 6204.43, 6110.20, 6208.92, 6110.90, 6204.42, 6106.10, 6204.49, 6211.42, 6203.39, 6105.90, 6205 90, (except men's or boy's shirts of wool or fine animal hair) 6204.39, 6105.20, 6108.22, 6204.44, 6106 90, 6203.49, 6203.32, 6208.11, 6204.13, 6107.11, 6201.93, 6106.20, 6108.21	All goods	100%
2.	61 or 62	All goods, other than those specified in S.No.1 above	75%

S.No.	Chapter, Heading No. or Sub-heading No., Tariff item	Description of goods	Portion of the applied duty
(1)	(2)	(3)	(4)
3	6101 20 00	All goods	100%
4	6101 30	All goods	100%

(1)	(2)	(3)	(4)
5	6101 90	All goods	100%
6	6102 10 00	All goods	100%
7	6102 20 00	All goods	100%
8	6102 30	All goods	100%
9	6102 90	All goods	100%
10	6103 10	All goods	100%
11	6103 22 00	All goods	100%
12	6103 23 00	All goods	100%
13	6103 29	All goods	100%
14	6103 31 00	All goods	100%
15	6103 32 00	All goods	100%
16	6103 33 00	All goods	100%
17	6103 39	All goods	100%
18	6103 41 00	All goods	100%
19	6103 42 00	All goods	100%
20	6103 43 00	All goods	100%
21	6103 49	All goods	100%
22	6104 13 00	All goods	100%
23	6104 19	All goods	100%
24	6104 22 00	All goods	100%
25	6104 23 00	All goods	100%
26	6104 29	All goods	100%
27	6104 31 00	All goods	100%
28	6104 32 00	All goods	100%
29	6104 33 00	All goods	100%
30	6104 39	All goods	100%
31	6104 41 00	All goods	100%
32	6104 42 00	All goods	100%
33	6104 43 00	All goods	100%
34	6104 44 00	All goods	100%
35	6104 49	All goods	100%
36	6104 52 00	All goods	100%
37	6104 53 00	All goods	100%
38	6104 59	All goods	100%
39	6104 61 00	All goods	100%
40	6104 62 00	All goods	100%
41	6104 63 00	All goods	100%
42	6104 69	All goods	100%
43	6105 10	All goods	100%
44	6105 20	All goods	100%
45	6105 90	All goods	100%
46	6106 10 00	All goods	100%
47	6106 20	All goods	100%
48	6106 90	All goods	100%
49	6107 11 00	All goods	100%

(1)	(2)	(3)	(4)
50	6107 12	All goods	100%
51	6107 19	All goods	100%
52	6107 21 00	All goods	100%
53	6107 22	All goods	100%
54	6107 29	All goods	100%
55	6107 91	All goods	100%
56	6107 99	All goods	100%
57	6108 11	All goods	100%
58	6108 19	All goods	100%
59	6108 21 00	All goods	100%
60	6108 22	All goods	100%
61	6108 29	All goods	100%
62	6108 31 00	All goods	100%
63	6108 32	All goods	100%
64	6108 39	All goods	100%
65	6108 91 00	All goods	100%
66	6108 92	All goods	100%
67	6108 99	All goods	100%
68	6109 10 00	All goods	100%
69	6109 90	All goods	100%
70	6110 11	All goods	100%
71	6110 12 00	All goods	100%
72	6110 19 00	All goods	100%
73	6110 20 00	All goods	100%
74	6110 30	All goods	100%
75	6110 90 00	All goods	100%
76	6111 20 00	All goods	100%
77	6111 30 00	All goods	100%
78	6111 90	All goods	100%
79	6112 11 00	All goods	100%
80	6112 12 00	All goods	100%
81	6112 19	All goods	100%
82	6112 20	All goods	100%
83	6112 31 00	All goods	100%
84	6112 39	All goods	100%
85	6112 41 00	All goods	100%
86	6112 49	All goods	100%
87	6113 00 00	All goods	100%
88	6114 20 00	All goods	100%
89	6114 30	All goods	100%
90	6114 90	All goods	100%
91	6115	All goods	100%
92	6116 10 00	All goods	100%
93	6116 91 00	All goods	100%
94	6116 92 00	All goods	100%

(1)	(2)	(3)	(4)
95	6116 93 00	All goods	100%
96	6116 99	All goods	100%
97	6117 10	All goods	100%
98	6117 80	All goods	100%
99	6117 90 00	All goods	100%
100	6201 11 00	All goods	100%
101	6201 12	All goods	100%
102	6201 13	All goods	100%
103	6201 19	All goods	100%
104	6201 91 00	All goods	100%
105	6201 92 00	All goods	100%
106	6201 93 00	All goods	100%
107	6201 99	All goods	100%
108	6202 11	All goods	100%
109	6202 12 00	All goods	100%
110	6202 13 00	All goods	100%
111	6202 19	All goods	100%
112	6202 91	All goods	100%
113	6202 92	All goods	100%
114	6202 93	All goods	100%
115	6202 99	All goods	100%
116	6203 11 00	All goods	100%
117	6203 12 00	All goods	100%
118	6203 19	All goods	100%
119	6203 22 00	All goods	100%
120	6203 23 00	All goods	100%
121	6203 29 90	All goods	100%
122	6203 31	All goods	100%
123	6203 32 00	All goods	100%
124	6203 33 00	All goods	100%
125	6203 39	All goods	100%
126	6203 41 00	All goods	100%
127	6203 42	All goods	100%
128	6203 43 00	All goods	100%
129	6203 49	All goods	100%
130	6204 11 00	All goods	100%
131	6204 12 00	All goods	100%
132	6204 13 00	All goods	100%
133	6204 19	All goods	100%
134	6204 21 00	All goods	100%
135	6204 22	All goods	100%
136	6204 23 00	All goods	100%
137	6204 29	All goods	100%
138	6204 31	All goods	100%
139	6204 32 00	All goods	100%

(1)	(2)	(3)	(4)
140	6204 33 00	All goods	100%
141	620439	All goods	100%
142	6204 41	All goods	100%
143	6204 42	All goods	100%
144	6204 43	All goods	100%
145	6204 44 00	All goods	100%
146	6204 49	All goods	100%
147	6204 51 00	All goods	100%
148	6204 52 00	All goods	100%
149	6204 53 00	All goods	100%
150	6204 59	All goods	100%
151	6204 61	All goods	100%
152	6204 62	All goods	100%
153	6204 63 00	All goods	100%
154	6204 69	All goods	100%
155	6205 20	All goods	100%
156	6205 30 00	All goods	100%
157	6205 90	All goods	100%
158	6206 10	All goods	100%
159	6206 20 00	All goods	100%
160	6206 30	All goods	100%
161	6206 40 00	All goods	100%
162	6206 90 00	All goods	100%
163	6207 11 00	All goods	100%
164	6207 19	All goods	100%
165	6207 21	All goods	100%
166	6207 22 00	All goods	100%
167	6207 29 00	All goods	100%
168	6207 91	All goods	100%
169	6207 99	All goods	100%
170	6208 11 00	All goods	100%
171	6208 19	All goods	100%
172	6208 21	All goods	100%
173	6208 22 00	All goods	100%
174	6208 29	All goods	100%
175	6208 91	All goods	100%
176	6208 92	All goods	100%
177	6208 99	All goods	100%
178	6209 20	All goods	100%
179	6209 30 00	All goods	100%
180	6209 90	All goods	100%
181	6210 10 00	All goods	100%
182	6210 20	All goods	100%
183	6210 30	All goods	100%
184	6210 40	All goods	100%

S.No	Heading No/ Sub-heading No	Description of goods
(1)	(2)	(3)
185	6210 50 00	All goods 100%
186	6211 11 00	All goods 100%
187	6211 12 00	All goods 100%
188	6211 20 00	All goods 100%
189	6211 32 00	All goods 100%
190	6211 33 00	All goods 100%
191	6211 39	All goods 100%
192	6211 41 00	All goods 100%
193	6211 42	All goods 100%
194	6211 43 00	All goods 100%
195	6211 49 00	All goods 100%
196	6212 10 00	All goods 100%
197	6212 20 00	All goods 100%
198	6212 30 00	All goods 100%
199	6212 90	All goods 100%
200	6213 20 00	All goods 100%
201	6213 90	All goods 100%
202	6214 10	All goods 100%
203	6214 20	All goods 100%
204	6214 30 00	All goods 100%
205	6214 40 00	All goods 100%
206	6214 90	All goods 100%
207	6215 10	All goods 100%
208	6215 20 00	All goods 100%
209	6215 90	All goods 100%
210	6216 00	All goods 100%
211	6217 10	All goods 100%
212	6217 90	All goods 100%

LIST-4 - Omitted

LIST-5

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|---|------|
| 1. All goods other than
a) goods mentioned in lists 2 and 3 and in
Notifications No. 60/2000-Customs, dated
the 12th May, 2000 and 2/2007-Customs
dated the 15th January, 2007.
b) goods listed in the Annexure appended
to this notification | 100% |
|---|------|

ANNEXURE

S.No	Heading No/ Sub-heading No	Description of goods
(1)	(2)	(3)

LIST-1

	0801.11, 0801.12 0801.19, 12.03, 1513.11, 22.03, 22.04, 22.05, 22.06, 22.07, 2208, 3006 91 00, 39.15, 39.16, 39.17, 39.18, 39.19, 39.20, 39.21, 39.22, 39.23, 39.24, 39.25, 39.26, 40.01, 40.03, 40.04, 40.05, 40.06, 40.07, 40.08, 40.12, 40.16, 40.17, 46.01, 46.02, 48.03, 4808.10, 4811.21, 4811.29, 48.17, 48.21, 4823 61 00, 4823 69 00, 4823.60, 50.01, 50.02, 50.03, 50.04, 50.06, 50.07, 5308.10, 53.11, 5402 11 10, 5402 19, 5402.20, 5402.31, 5402.32, 5402.33, 5402.51, 5402.52, 5402.61, 5402.62, 54.04, 5501.20, 5501.30, 5503.20, 5503.30, 5505.10, 5506.20, 5506.30, 56.09, 57.01, 57.02, 57.03, 57.04, 57.05, 61.01, 61.02, 61.03, 61.04, 61.05, 61.06, 61.07, 61.08, 61.09, 61.10, 61.11, 61.12, 61.13, 61.14, 61.15, 61.16, 61.17, 62.01, 62.02, 62.03, 62.04, 62.05, 62.06, 62.07, 62.08, 62.09, 62.10, 62.11, 62.12, 62.13, 62.14, 62.15, 62.16, 62.17	All goods except Sake
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LIST -1A

- (a) Plastic or similar articles, knitted or crocheted fabrics used for sterile surgical or dental adhesion barriers, whether or not absorbable and falling under 3006 10;
- (b) carbon or similar copying paper falling under sub-heading 4809 90;
- (c) tarred, bituminised or asphalted paper and paperboard falling under 4811 10 00;
- (d) coconut coir falling under 5305;
- (e) yarn of nylon or other polyamides or polyesters, single, untwisted or with twist not exceeding 50 turns per metre falling under heading 5402;
- (f) 5607 90 (excluding jute or textile bast fibres of heading 5303);
- (g) plastic or similar articles used as connectors for optical fibres, optical fibre bundles or cables and falling under 8536 70 00

LIST-2 (Omitted)

