

GENERAL NOTIFICATION NO. 89

Exemption to specified goods, when imported from the Transitional Islamic State of Afghanistan: [Notfn. No. 76/03-Cus. dt. 13.5.2003 as amended by 130/06. 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 as specified in **column (3)** of the Table below and falling under the Chapter, heading, sub-heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as specified in the corresponding entry in column (2) of the said Table, when imported from the **Transitional Islamic State of Afghanistan**, 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:

Provided that the importer proves to the satisfaction of the Assistant Commissioner of Customs or the Deputy Commissioner of Customs, as the case may be, in accordance with the **Customs Tariff (Determination of Origin of Goods under the Preferential Trade Agreement between the Transitional Islamic State of Afghanistan and Republic of India) Rules, 2003**, published with the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.33/2003-Customs (N.T.), dated the 13th May, 2003, that the goods are of the origin of the Transitional Islamic State of Afghanistan.

Explanation- For the purposes of this notification the “applied rate of duty” means the standard rate of duty specified in the First Schedule to the said Customs Tariff Act, with respect to the goods specified in the said Table, read with any other exemption notification, for the time being in force, issued in respect of such goods under sub-section (1) of section 25 of the said Customs Act.

TABLE

S. No.	Chapter, heading, sub-heading or tariff item	Description of goods	Extent of concession (percentage of applied rate of duty)
(1)	(2)	(3)	(4)
1.	0802	Almond thin shelled, almond hard shelled, almond shelled	50%
2.	0802 31 00	Walnuts unshelled	50%
3.	0802 32 00	Walnuts shelled	50%
4.	0808 51 00 and 0802 52 00	Pistachios closed shell, pistachios open shell, pistachios shelled (kernel)	100%
5.	0804 20	Fig dried	100%
6.	806 10 00	Grapes fresh, all types	50%
7.	0806 20	Green raisins, green large, black raisins, red raisins, raisins golden, green raisins except large	50%
8.	0807 19	Melon fresh	100%
9.	0808 10 00	Apples fresh	50%
10.	0809 10 00	Apricots fresh	50%
11.	0810 90 10	Pomegranates	50%
12.	0813 10 00	Dried apricots, dried apricots nuts	50%

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(1)	(2)	(3)	(4)
13.	0813 10 00	Apricots nuts, bitter unshelled; apricots bitter shelled	50%
14.	0813 40	Plums dried, cherries sour dried	50%
15.	0813 40	Mulberries dried, pine nuts toasted	100%
16.	0909 61 11, 0909 61 19 and 0909 62 10	Anise seeds	50%
17.	0909 61 31, 0909 61 39 and 0909 62 30	Caraway seeds, white, black, kajak	50%
18.	1204 00	Linseeds	50%
19.	1207 40	Sesame seeds	50%
20.	1211 90	Liquorice roots fresh or dried	50%
21.	1214 10 00	Alfalfa seeds	50%
22.	1301 90 13	Asafoetida	100%
23.	7103 10	Lapis lazuli, ruby, emerald (unworked)	100%
24.	7103 91	Emeralds, ruby (otherwise worked)	100%
25.	7103 99	Lapis lazuli (otherwise worked)	100%

