

**GENERAL EXEMPTION NO.99****Exemption to goods imported from Antarctica into India:  
[Notifn. No. 90/09-Cus., dt.7.9.2009]**

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 imported from Antarctica into India from the whole of the duty of customs leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and from the whole of the additional duties leviable thereon under section 3 of the said Customs Tariff Act, provided that a certificate from an officer not below the rank of a Deputy Secretary in the Department of Ocean Development in the Ministry of Earth Sciences is produced in each case by the importer to the jurisdictional Assistant Commissioner or Deputy Commissioner of Customs at the time of importation, to the effect that such goods have been used for or are related to the Indian Antarctic Expedition or the Indian Polar Science Programme.

