

GENERAL EXEMPTION NO.106**Exemption to goods when imported into India issued under a Duty Entitlement Pass Book Scrip by the Licensing Authority:**

[Notifn. No. 97/09-Cus., dt.11.9.2009 as amended by 123/09, 93/10, 124/10, 51/11, 40/11, 37/12, 40/12, 50/12, 4/13, 20/13, 5/15, 36/16, 54/16, 8/17, 26/17, 3/18, 25/2020 dt. 21.05.2020]

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 the goods of description specified in column (2) of the Table below, when imported into India,-

(a) from so much of duty of customs leviable thereon under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as is in excess of the amount calculated at the rate specified in the corresponding entry in column (3) of the said Table;

(b) from so much of additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3 of the said Customs Tariff Act, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table;

subject to the following conditions, namely :-

- (i) that the importer has been issued a Duty Entitlement Pass Book Scrip by the Licensing Authority in terms of paragraph 4.3 of the Foreign Trade Policy or Rule 24 or Rule 30 of the Special Economic Zones Rules, 2006;
- (ii) that the importer has been permitted credit entries in the said Duty Entitlement Pass Book Scrip by the Licensing Authority at the rates notified by the Government of India in the Ministry of Commerce and Industry for the products exported;
- (iii) that the said Duty Entitlement Pass Book Scrip is produced before the proper officer of Customs for debit of the duties leviable on the goods, but for exemption contained herein :

(iv) the said Duty Entitlement Pass Book Scrip shall be valid for twenty four months from the date of issue or such extended period as may be granted by the Licensing Authority for import and export only at the port of registration which shall be one of the sea ports at Bedi (including Rozi-Jamnagar), Chennai, Cochin, Dahej, Dhamra, Dharamtar, Dighi, Gopalpur, Haldia (Haldia Dock Complex of Kolkata Port), Hazira (Surat), Kakinada, Kandla, Kattupalli (Tamil Nadu), Kolkata, Krishnapatnam and Ennore (Tamil Nadu), and Karaikal (Union territory of Puducherry) Magdalla, Mangalore, Marmagoa, Muldwarka, Mumbai, Mundhra, Nagapattinam, Nhava Sheva, Okha, Paradeep, Pipavav, Porbander, Sikka, Tuticorin, Visakhapatnam and Vadinar or through any of the airports at Ahmedabad, Bangalore, Bhubaneswar, Calicut, Chennai, Cochin, Coimbatore, Dabolim (Goa), Delhi, Hyderabad, Indore, Jaipur, Kolkata, Lucknow (Amausi), Mumbai, Nagpur, Rajasansi (Amritsar), Srinagar, Trivandrum, Varanasi and Visakhapatnam or through any of the Inland Container Depots at Agra, Ahmedabad, Anaparthi (Andhra Pradesh), Babarpur, Bangalore, Bhadohi, Bhatinda, Bhilwara, Bhiwadi, Bhusawal, Chheharata (Amritsar), Coimbatore, Dadri, Dappar (Dera Bassi), Daulatabad (Wanjarwadi and Maliwada), Delhi, Dighi (Pune), Durgapur (Export Promotion Industrial Park), Faridabad, Garhi Harsaru, Gauhati, Marrisalem Village in Taluk of Edlapadu, District Guntur and Tondiarpet (TNPM), Chennai and Irungattukottai, SIPCOT Industrial Park, Kattrambakkam Village, Sriperumbudur Taluk, Kanchipuram District, Tamil Nadu and Melapakkam Village (Arakkonam Taluk, Vellore District), Hosur (Tamil Nadu), Nattakkam Village (Kottayam Taluk and District), Kalinganagar and Tumb Village (Taluka

Umbergaon, District Valsad), Hyderabad, Jaipur, Jalandhar, Jamshedpur, Jodhpur, Kanpur, Karur, Kota, Kundli, Loni (District Ghaziabad), Ludhiana, Madurai, Malanpur, Mandideep (District Raisen), Miraj, Moradabad, Nagpur, Nasik, Pimpri (Pune), Pitampur (Indore), Pondicherry, Raipur, Rewari, Rudrapur(Nainital), Salem, Singanalur, Surat, Surajpur, Tirupur, Tuticorin, Udaipur, Vadodara, Varanasi, , Waluj (Aurangabad) Talegoan (District Pune), Dhannad Rau (District Indore), Kheda (Pithampur, District Dhar) Patli (Gurgaon), Irugur Village (Tamil Nadu), Thudiyalur (Tamil Nadu), Chettipalayam (Tamil Nadu) and Veerapandi (Tamil Nadu) (Tamil Nadu) and Mrippalem Village in Taluk of Edlapadu, District Guntur, or through the Land Customs Station at Agartala, Amritsar Rail Cargo, Attari Road, Changrabandha, Dawki, Ghojadanga, Hilli, Jogbani, Mahadipur, Nepalganj Road, Nautanva (Sonauli), Petrapole, Ranaghat, Raxaul, Singhabad and Sutarkhandi or a Special Economic Zone notified under section 4 of the Special Economic Zones Act, 2005 (28 of 2005):

Provided that where the expiry of the Duty Entitlement Pass Book falls before the last day of the month, such Duty Entitlement Pass Book shall be deemed to be valid till the last day of the said month :

Provided further that the Commissioner of Customs may, by special order or a public notice and subject to such conditions as may be specified by him, permit import and export through any other sea-port, airport, inland container depot or through a land customs station within his jurisdiction.

- (v) that where the importer does not claim exemption from the additional duty of customs leviable under sub-sections (1), (3) and (5) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), he shall be deemed not to have availed the exemption from the said duty for the purpose of calculation of the said additional duty of customs;
- (vi) that the importer shall be entitled to avail the drawback or CENVAT credit of additional duty leviable under sub-sections (1), (3) and (5) of section 3 of the said Customs Tariff Act against the amount debited in the said Duty Entitlement Pass Book Scrip;
- (vii) that where benefit of exemption from duty is claimed by a person, who is not a Duty Entitlement Pass Book Scrip holder, such benefit shall be permissible only against specific amount of credit, not being a provisional credit, transferred by a Duty Entitlement Pass Book Scrip holder to such person.

2. This notification shall be valid in respect of the Duty Entitlement Pass Book Script issued by the Licensing Authority against exports having Let Export Order up to an inclusive of the 30th day of September, 2011.

TABLE

S. No.	Description of goods	Standard rate	Additional Duty rate
(1)	(2)	(3)	(4)
1.	Goods other than edible oils	Nil	Nil
2.	Edible Oils	50% of applied rate of duty	50% of applied rate of additional duty.

Explanation, - For the purposes of this notification,-

- (i) “Foreign Trade Policy” means Foreign Trade Policy 2009-2014 published in the Gazette of India, Part II, Section 3, Sub-section (ii) vide notification of the Government of India in the Ministry of Commerce and Industry, No.1/2009-2014, dated the 27th August, 2009 as amended from time to time;
- (ii) “Licensing Authority” means the Director General of Foreign Trade appointed under section 6 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorized by him to grant a licence under the said Act;
- (iii) “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 column (2) of 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 said Customs Act;
- (iv) “applied rate of additional duty” means the additional duty leviable under sub-sections (1), (3) and (5) of section 3 of the said Customs Tariff Act with respect to the goods specified in column (2) of 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 said Customs Act.
- (v) "Let Export Order" means an order which permits clearance and loading of the goods for exportation by the proper officers in accordance with section 51 of the said Custom Act.

