

## GENERAL EXEMPTION NO. 122

**Exemption from duty on goods Imports under SAFTA.****[Notifn. No. 85/2011-Cus., dt. 6.9.2011 as amended by 96/11]**

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), and in supersession of the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 107/2008-Customs, dated the 6th October, 2008 [G.S.R. 718 (E), dated the 6th October, 2008], except as respects things done or omitted to be done before such supersession, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (3) of the Table hereto annexed 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 into India from a country listed in APPENDIX to this notification from the whole of the duty of customs leviable thereon under the said First Schedule.

Provided that the importer proves to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, that the goods in respect of which the benefit of this exemption is claimed are of the origin of the country listed in the APPENDIX in accordance with the Rules of Determination of Origin of Goods under the Agreement on South Asian Free Trade Area (SAFTA), 2006, published in the notification of the Government of India in the Ministry of Finance (Department Revenue) No 75/2006-Customs, (NT) dated the 30th June, 2006.

**Table**

<b>S.No.</b>	<b>Chapter, heading sub-heading or tariff item of the First Schedule.</b>	<b>Description of goods</b>
(1)	(2)	(3)
1	0207 34 00	All Goods
2	0302 69 10	All Goods
3	0303 79 10	All Goods
4	0303 79 30	All Goods
5	0303 79 60	All Goods
6	0303 79 80	Croacker
7	0304 29 10	All Goods
8	0306 13 20	All Goods
9	0711 40 00	All Goods
10	0711 51 00	All Goods
11	0711 90	All goods other than capers
12	0712 20 00	All Goods
13	0712 31 00	All Goods
14	0804 10	All Goods
15	0804 30 00	All Goods
16	907	All Goods
17	0908 10	All Goods
18	0908 20 00	All Goods
19	1512 21 00	All Goods

(1)	(2)	(3)
20	1701 11	All Goods
21	1701 12 00	All Goods
22	1701 91 00	All Goods
23	1701 99	All Goods
24	2002 90 00	Tomato concentrate
25	2008 60 00	All Goods
26	2008 91 00	All Goods
27	2008 99	All Goods
28	2009 50 00	All Goods
29	2309 90	All Goods
30	3003 90 11	All Goods
31	3004 10	All Goods
32	3004 20	All Goods
33	3204 11	All Goods
34	3204 12	Acid dyes and preparation based thereon
35	3204 13	All Goods
36	3204 14	All Goods
37	3204 16	All Goods
38	3204 17	Pigments
39	3204 19	All Goods
40	3206 49	Red Oxide
41	3301 19 10	Citronella Oil (java type)
42	3301	Other Essential oils
43	3303 00	All Goods
44	3304 10 00	All Goods
45	3304 20 00	All Goods
46	3304 30 00	All Goods
47	3304 91	All Goods
48	3304 99	All Goods
49	3305 10	All Goods
50	3305 90	Hair oils
51	3306 10	Toothpowder, toothpaste
52	3307 10	All Goods
53	3307 30	All Goods
54	3307 41 00	All Goods
55	3307 90	All Goods
56	3401 11	All Goods
57	3401 19	House hold and laundry soap
58	3505 10	All Goods
59	3812 20	All Goods
60	3915 10 00	All Goods
61	3915 20 00	All Goods
62	3915 30	All Goods
63	3915 90	All Goods
64	3917	Artificial guts (sausage castings) of hardened

(1)	(2)	(3)
		protein or of cellulosic materials.
65	3917 21	All Goods
66	3917 22 00	All Goods
67	3917 23	All Goods
68	3917 29	All Goods
69	3917 31 00	All Goods
70	3917 32 10	All Goods
71	3917 33 00	All Goods
72	3917 39	All Goods
73	3917 40 00	All Goods
74	3918 10	All Goods
75	3918 90	All Goods
76	3919 10 00	All Goods
77	3919 90	All Goods
78	3920 10	All Goods
79	3920 20	All Goods
80	3920 30	All Goods
81	3920 43 00	All Goods
82	3920 49 00	All Goods
83	3920 51	All Goods
84	3920 59	All Goods
85	3920 61	All Goods
86	3920 62	All Goods
87	3920 63	All Goods
88	3920 69	All Goods
89	3920 71	All Goods
90	3920 73	All Goods
91	3920 79	All Goods
92	3920 91	All Goods
93	3920 92	All Goods
94	3920 93	All Goods
95	3920 94	All Goods
96	3920 99	All Goods
97	3921 11 00	All Goods
98	3921 12 00	All Goods
99	3921 13	All Goods
100	3921 14 00	All Goods
101	3921 19 00	All Goods
102	3921 90	All Goods
103	3922 10 00	Baths, shower-baths and wash-basins
104	3922 20 00	All Goods
105	3922 90 00	All Goods
106	3923 10	All Goods
107	3923 21 00	All Goods

(1)	(2)	(3)
108	3923 29	All Goods
109	3923 30	All Goods
110	3923 40 00	All Goods
111	3923 50	All Goods
112	3923 90	All Goods
113	3924 10	All Goods
114	3924 90	All Goods
115	3925 10 00	All Goods
116	3925 20 00	All Goods
117	3925 30 00	All Goods
118	3925 90	All Goods
119	3926 10	All Goods
120	3926 20	All Goods
121	3926 30	All Goods
122	3926 40	Bangles, beads of plastic and imitation jewellery
123	3926 90	All Goods
124	4003 00 00	All Goods
125	4004 00 00	All Goods
126	4005 10 00	All Goods
127	4005 20	All Goods
128	4005 99	All Goods
129	4006 10 00	All Goods
130	4006 90	All Goods
131	4007 00	All Goods
132	4008 11	All Goods
133	4008 19	All Goods
134	4008 21	All Goods
135	4008 29	All Goods
136	4012 90	All Goods
137	4016 10 00	All Goods
138	4016 92 00	All Goods
139	4016 93	All Goods
140	4016 95	All Goods
141	4016 99	All Goods
142	4017 00	All Goods
143	4808 10 00	All Goods
144	4809 90 00	Carbon or similar copying paper
145	4811 10 00	All goods other than other than floor coverings on a base of paper or of paperboard, whether or not cut to size
146	4811 41 00	All Goods
147	4811 49 00	All Goods
148	4817 10 00	All Goods
149	4817 20 00	All Goods
150	4817 30	All Goods
151	4821 90	All Goods

(1)	(2)	(3)
152	4901	All Goods
153	5001 00 00	All Goods
154	5002 00	All Goods
155	5003 00	All Goods
156	5004 00	All Goods
157	5005 00	All Goods
158	5006 00	All Goods
159	5007 10 00	All Goods
160	500720	All Goods
161	5007 90 00	All Goods
162	6101 90	All goods other than of wool or fine animal hair
163	6102 10 00	All Goods
164	6102 90	All Goods
165	6103 10	All Goods of wool or fine animal hair
166	6103 29	All Goods
167	6103 31 00	All Goods
168	6103 39	All Goods
169	6103 41 00	All Goods
170	610342	Men's or Boy's Trousers
171	610343	Men's /Boy's Trousers, Overalls and Shorts - Knitted -Synthetic Fibres
172	6103 49	All Goods
173	6104 19	Of wool or of fine animal hair
174	6104 29	All Goods
175	6104 31 00	All Goods
176	6104 39	All Goods
177	6104 61 00	All Goods
178	610462	Women's or Girls Trousers, Overalls and Shorts-Knitted- of Cotton
179	610463	All goods
180	6104 69	All Goods
181	610510	All goods
182	610520	All goods
183	610610	All Goods-knitted
184	6106 90	All Goods
185	610711	All goods
186	6107 19	All Goods
187	610721	All goods
188	6107 29	All Goods
189	610791	All goods
190	6108 19	All Goods
191	610821	All goods
192	610822	All goods
193	610831	All goods
194	610910	All goods

(1)	(2)	(3)
195	610990	All goods
196	6110 11	All Goods
197	611020	All goods
198	611030	All goods
199	611090	All goods
200	611120	All goods
201	611130	All goods
202	6111 90	Of wool or of fine animal hair
203	611241	Of synthetic fibres
204	611300	Garments , made-up of knitted or crocheted fabrics of heading No. 59.03,59.06
205	611420	All goods
206	6114 90	Of wool or of fine animal hair
207	6115 94 00	All Goods
208	611699	All goods
209	6203 29 00	Of wool or of fine animal hair
210	620332	All goods
211	620333	All goods
212	620342	Mens/Boys Trousers, Overalls and Shorts - Woven- Cotton
213	6204 21 00	All Goods
214	620413	All goods
215	620452	All goods
216	620462	Womens/Girls Trousers, Overalls and Shorts- Woven-Cotton
217	620520	Mens/Boys Shirts-Woven-Cotton
218	620530	Mens/Boys Shirts-Woven-Man-Made-Fibres
219	620590	All goods
220	6205 90	Of wool or of fine animal hair
221	620630	Womens/Girls Blouses, Shirts and Shirt-Blouses-Woven-Cotton
222	620721	All goods
223	620821	All goods
224	620920	All goods except hats
225	620930	All goods except hats
226	621040	All goods
227	621050	Sweaters, Sweat Shirts and Waist-Coats- Knitted-Cotton
228	621111	All goods
229	621132	All goods
230	621133	All goods
231	6211 39 00	Of wool or of fine animal hair
232	6211 41 00	All Goods
233	621210	All goods

234	6213 90	Of silk or silk waste
235	621710	All Goods
236	6401 10	All Goods
237	6401 92	All Goods
238	6401 99	All Goods
239	6402 12	All Goods
240	6402 19	All Goods
241	6402 99	Other footwear, incorporating a protective metal toe-cap
242	6402 91	All Goods
243	6403 12 00	All Goods
244	6403 19	All Goods
245	6403 91 or 6403 99	Footwear made on a base platform of wood, not having an inner sole or protective metal toe-cap
246	6403 40 00	All Goods
247	6404 11	All Goods
248	6404 19	All Goods
249	6405 20 00	All Goods
250	6405 90 00	All Goods
251	6802 21	All Goods
252	6810 11 10	All Goods
253	6901 00	Bricks/blocks/tiles
254	7010 10 00	All Goods
255	7013 28 00 or 7013 37 00	All Goods
256	7213 10	All Goods
257	7213 20	All Goods
258	7213 91	All Goods
259	7213 99	All Goods
260	7214 10	All Goods
261	7214 20	All Goods
262	7214 30 00	All Goods
263	7214 91	All Goods
264	7217 20	All Goods
265	7315 82 00	All Goods
266	7318 14 00	All Goods
267	7318 19 00	All Goods
268	7403 11 00	All Goods
269	7403 12 00	All Goods
270	7403 13 00	All Goods
271	7407 10	All Goods
272	7408 11	All Goods
273	7408 19	All Goods
274	7608 10 00	All Goods
275	8414 30 00	All Goods

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276	8414 51	All Goods
277	8418 21 00	All Goods
278	8428 10	All Goods
279	8450 11 00	All Goods
280	8501 10	Micro and AC Motor
281	8501 20 00	All Goods
282	8501 40 10	All Goods
283	8501 52	Electric Motor 1 HP to 10 HP - AC - excluding special types
284	8504 40	All Goods
285	8504 90	All Goods
286	8509 40	All Goods
287	8516 10 00	Storage water heaters/geysers upto 100 litres capacity/ upto 3 KW
288	8516 29 00	All Goods
289	8516 40 00	Electric Irons - other than steam irons
290	8516 60 00	All Goods
291	8528 71 00 or 8528 72	Colour TVs - Set Top Box (Satellite Receivers)
292	8536 20	All Goods
293	8536 30 00	Voltage stabilisers - domestic type
294	8537 10 00	All Goods
295	8537 20 00	All Goods
296	8539 29	All Goods
297	8539 31	All Goods
298	8544 11	All Goods
299	8544 19	Insulated plastic and rubber Wires - domestic types
300	8544 20	All Goods
301	8544 49	All goods for voltage not exceeding 80V
302	9028 30	All Goods
303	9030 33	All Goods
304	9404 21	All Goods
305	9603 10 00	Hill grass/broom

**APPENDIX**

S. No.	Country
(1)	(2)
1.	People's Republic of Bangladesh
2.	Kingdom of Bhutan
3.	Republic of Maldives
4.	Nepal
5.	Islamic Republic of Afganistan

