

**GENERAL EXEMPTION NO. 139**

**Exemption to goods when imported into India and intended for donation for the relief and rehabilitation of the people affected by the floods in the State of Bihar:**

**[Notfn. No.101/08-Cus., dated 2.9.2008].**

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 falling under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) when imported into India and intended for donation for the relief and rehabilitation of the people affected by the floods in the State of Bihar from –

a. the whole of the duty of customs leviable thereon under the First Schedule to the said Customs Tariff Act; and

b. the whole of additional duty of customs leviable thereon under the section 3 of the said Customs Tariff Act,

subject to the following conditions, namely:-

i. that it is certified by the importer on the relevant clearance documents that the goods are intended to be donated for the relief and rehabilitation of the people affected by the floods in the said State without making any charge therefor;

ii. that the said imported goods are sent to the Central Government, the Government of Bihar; or as the case maybe, the relief agencies of the Central Government, the Government of Bihar including the relief agencies duly approved by the Government for the purpose; and

iii. that the importer produces before the Deputy Commissioner or the Assistant Commissioner of Customs, as the case maybe, within six months from the date of importation of the said goods or within such extended period as the said officer may allow, a certificate from the District Magistrate of the affected area in the State of Bihar that the said goods have been donated for use for the aforesaid purpose.

2. This notification shall remain in force upto and inclusive of the 28th February, 2009.

