

**GENERAL EXEMPTION NO. 190****Exemption to goods falling under various chapters:****[Notification No. 107/2008-Cus., dt. 6.10.2008.]**

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on 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), and specified in the corresponding entry in column (2) of the said Table, from so much of that portion of the applied rate of duty of customs leviable as is specified in the corresponding entry in column (4) of the said Table, when imported into the Republic of India from a country listed in APPENDIX to this notification;

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-Customs, (NT) dated the 30th June,2006.

Explanation.- For the purposes of this notification, “applied rate of duty” means the standard rate of duty specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) with respect to the goods specified in 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 Customs Act, 1962 (52 of 1962).

Table

S.No	Chapter, heading, sub-heading or tariff item of the First Schedule	Description of goods	Extent of tariff concession (percentage of applied rate of duty)
(1)	(2)	(3)	(4)
1	0207 34 00	All Goods	50%
2	0302 69 10	All Goods	75%
3	0303 79 10	All Goods	75%
4	0303 79 30	All Goods	75%
5	0303 79 60	All Goods	75%
6	0303 79 80	Croacker	75%
7	0304 29 10	All Goods	75%
8	0306 13 20	All Goods	75%
9	0711 40 00	All Goods	50%
10	0711 51 00	All Goods	50%
11	0711 90	All goods other than capers	50%
12	0712 20 00	All Goods	50%

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(1)	(2)	(3)	(4)
13	0712 31 00	All Goods	50%
14	0804 10	All Goods	50%
15	0804 30 00	All Goods	100%
16	0907	All Goods	100%
17	0908 10	All Goods	75%
18	0908 20 00	All Goods	75%
19	1512 21 00	All Goods	75%
20	1701 11	All Goods	75%
21	1701 12 00	All Goods	75%
22	1701 91 00	All Goods	75%
23	1701 99	All Goods	75%
24	2002 90 00	Tomato concentrate	75%
25	2008 60 00	All Goods	75%
26	2008 91 00	All Goods	75%
27	2008 99	All Goods	100%
28	2009 50 00	All Goods	75%
29	2309 90	All Goods	50%
30	3003 90 11	All Goods	75%
31	3004 10	All Goods	75%
32	3004 20	All Goods	75%
33	3204 11	All Goods	75%
34	3204 12	Acid dyes and preparation based thereon	75%
35	3204 13	All Goods	75%
36	3204 14	All Goods	75%
37	3204 16	All Goods	75%
38	3204 17	Pigments	75%
39	3204 19	All Goods	75%
40	3206 49	Red Oxide	75%
41	3301 19 10	Citronella Oil (java type)	75%
42	3301	Other Essential oils	75%
43	3303 00	All Goods	75%
44	3304 10 00	All Goods	75%
45	3304 20 00	All Goods	75%
46	3304 30 00	All Goods	75%
47	3304 91	All Goods	100%
48	3304 99	All Goods	100%
49	3305 10	All Goods	100%
50	3305 90	Hair oils	50%
51	3306 10	Toothpowder, toothpaste	75%
52	3307 10	All Goods	75%
53	3307 30	All Goods	75%
54	3307 41 00	All Goods	75%
55	3307 90	All Goods	75%
56	3401 11	All Goods	75%
57	3401 19	House hold and laundry soap	75%

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(1)	(2)	(3)	(4)
58	3505 10	All Goods	75%
59	3812 20	All Goods	50%
60	3915 10 00	All Goods	75%
61	3915 20 00	All Goods	75%
62	3915 30	All Goods	75%
63	3915 90	All Goods	75%
64	3917	Artificial guts (sausage castings) of hardened protein or of cellulosic materials.	75%
65	3917 21	All Goods	75%
66	3917 22 00	All Goods	75%
67	3917 23	All Goods	75%
68	3917 29	All Goods	75%
69	3917 31 00	All Goods	75%
70	3917 32 10	All Goods	75%
71	3917 33 00	All Goods	75%
72	3917 39	All Goods	75%
73	3917 40 00	All Goods	75%
74	3918 10	All Goods	75%
75	3918 90	All Goods	75%
76	3919 10 00	All Goods	75%
77	3919 90	All Goods	75%
78	3920 10	All Goods	75%
79	3920 20	All Goods	75%
80	3920 30	All Goods	75%
81	3920 43 00	All Goods	75%
82	3920 49 00	All Goods	75%
83	3920 51	All Goods	75%
84	3920 59	All Goods	75%
85	3920 61	All Goods	75%
86	3920 62	All Goods	75%
87	3920 63	All Goods	75%
88	3920 69	All Goods	50%
89	3920 71	All Goods	50%
90	3920 73	All Goods	75%
91	3920 79	All Goods	75%
92	3920 91	All Goods	75%
93	3920 92	All Goods	75%
94	3920 93	All Goods	75%
95	3920 94	All Goods	75%
96	3920 99	All Goods	50%
97	3921 11 00	All Goods	75%
98	3921 12 00	All Goods	75%
99	3921 13	All Goods	75%
100	3921 14 00	All Goods	75%
101	3921 19 00	All Goods	75%

(1)	(2)	(3)	(4)
102	3921 90	All Goods	75%
103	3922 10 00	Baths, shower-baths and wash-basins	50%
104	3922 20 00	All Goods	50%
105	3922 90 00	All Goods	50%
106	3923 10	All Goods	75%
107	3923 21 00	All Goods	75%
108	3923 29	All Goods	75%
109	3923 30	All Goods	75%
110	3923 40 00	All Goods	75%
111	3923 50	All Goods	75%
112	3923 90	All Goods	75%
113	3924 10	All Goods	75%
114	3924 90	All Goods	75%
115	3925 10 00	All Goods	75%
116	3925 20 00	All Goods	75%
117	3925 30 00	All Goods	75%
118	3925 90	All Goods	75%
119	3926 10	All Goods	75%
120	3926 20	All Goods	75%
121	3926 30	All Goods	75%
122	3926 40	Bangles, beads of plastic and imitation jewellery	75%
123	3926 90	All Goods	75%
124	4003 00 00	All Goods	50%
125	4004 00 00	All Goods	50%
126	4005 10 00	All Goods	50%
127	4005 20	All Goods	50%
128	4005 99	All Goods	50%
129	4006 10 00	All Goods	75%
130	4006 90	All Goods	75%
131	4007 00	All Goods	75%
132	4008 11	All Goods	75%
133	4008 19	All Goods	75%
134	4008 21	All Goods	75%
135	4008 29	All Goods	75%
136	4012 90	All Goods	50%
137	4016 10 00	All Goods	50%
138	4016 92 00	All Goods	50%
139	4016 93	All Goods	75%
140	4016 95	All Goods	75%
141	4016 99	All Goods	50%
142	4017 00	All Goods	50%
143	4808 10 00	All Goods	75%
144	4809 90 00	Carbon or similar copying paper	50%
145	4811 10 00	All goods other than other than floor coverings on a base of paper or of paperboard, whether	50%

(1)	(2)	(3)	(4)
		or not cut to size	
146	4811 41 00	All Goods	50%
147	4811 49 00	All Goods	50%
148	4817 10 00	All Goods	50%
149	4817 20 00	All Goods	50%
150	4817 30	All Goods	50%
151	4821 90	All Goods	50%
152	4901	All Goods	75%
153	5001 00 00	All Goods	50%
154	5002 00	All Goods	50%
155	5003 00	All Goods	50%
156	5004 00	All Goods	50%
157	5005 00	All Goods	50%
158	5006 00	All Goods	50%
159	5007 10 00	All Goods	50%
160	5007 90 00	All Goods	50%
161	6101 90	All goods other than of wool or fine animal hair	75%
162	6102 10 00	All Goods	75%
163	6102 90	All Goods	75%
164	6103 10	All Goods of wool or fine animal hair	75%
165	6103 29	All Goods	75%
166	6103 31 00	All Goods	75%
167	6103 39	All Goods	75%
168	6103 41 00	All Goods	75%
169	6103 49	All Goods	75%
170	6104 19	Of wool or of fine animal hair	75%
171	6104 29	All Goods	75%
172	6104 31 00	All Goods	75%
173	6104 39	All Goods	75%
174	6104 61 00	All Goods	75%
175	6104 69	All Goods	75%
176	6106 90	All Goods	75%
177	6107 19	All Goods	75%
178	6107 29	All Goods	75%
179	6108 19	All Goods	75%
180	6110 11	All Goods	75%
181	6111 90	Of wool or of fine animal hair	75%
182	6114 90	Of wool or of fine animal hair	75%
183	6115 94 00	All Goods	75%
184	6203 29 00	Of wool or of fine animal hair	75%
185	6204 21 00	All Goods	75%
186	6205 90	Of wool or of fine animal hair	75%
187	6211 39 00	Of wool or of fine animal hair	75%
188	6211 41 00	All Goods	75%
189	6213 90	Of silk or silk waste	75%

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190	6401 10	All Goods	75%
191	6401 92	All Goods	75%
192	6401 99	All Goods	75%
193	6402 12	All Goods	75%
194	6402 19	All Goods	100%
195	6402 99	Other footwear, incorporating a protective metal toe-cap	75%
196	6402 91	All Goods	75%
197	6403 12 00	All Goods	75%
198	6403 19	All Goods	75%
199	6403 91 or 6403 99	Footwear made on a base platform of wood,p not having an inner sole or protective metal toe-cap	75%
200	6403 40 00	All Goods	75%
201	6404 11	All Goods	75%
202	6404 19	All Goods	100%
203	6405 20 00	All Goods	75%
204	6405 90 00	All Goods	100%
205	6802 21	All Goods	50%
206	6810 11 10	All Goods	50%
207	6901 00	Bricks/blocks/tiles	75%
208	7010 10 00	All Goods	50%
209	7013 28 00 or 7013 37 00	All Goods	50%
210	7213 10	All Goods	50%
211	7213 20	All Goods	50%
212	7213 91	All Goods	50%
213	7213 99	All Goods	50%
214	7214 10	All Goods	50%
215	7214 20	All Goods	50%
216	7214 30 00	All Goods	50%
217	7214 91	All Goods	50%
218	7217 20	All Goods	50%
219	7315 82 00	All Goods	75%
220	7318 14 00	All Goods	75%
221	7318 19 00	All Goods	75%
222	7403 11 00	All Goods	50%
223	7403 12 00	All Goods	50%
224	7403 13 00	All Goods	50%
225	7407 10	All Goods	50%
226	7408 11	All Goods	50%
227	7408 19	All Goods	50%
228	7608 10 00	All Goods	50%
229	8414 30 00	All Goods	50%
230	8414 51	All Goods	75%
231	8418 21 00	All Goods	50%
232	8428 10	All Goods	50%

(1)	(2)	(3)	(4)
233	8450 11 00	All Goods	50%
234	8501 10	Micro and AC Motor	50%
235	8501 20 00	All Goods	50%
236	8501 40 10	All Goods	50%
237	8501 52	Electric Motor 1 HP to 10 HP - AC - excluding special types	50%
238	8504 40	All Goods	75%
239	8504 90	All Goods	75%
240	8509 40	All Goods	75%
241	8516 10 00	Storage water heaters/geysers upto 100 litres capacity/ upto 3 KW	75%
242	8516 29 00	All Goods	75%
243	8516 40 00	Electric Irons - other than steam irons	75%
244	8516 60 00	All Goods	75%
245	8528 71 00 or 8528 72	Colour TVs - Set Top Box (Satellite Receivers)	75%
246	8536 20	All Goods	75%
247	8536 30 00	Voltage stabilisers - domestic type	75%
248	8537 10 00	All Goods	75%
249	8537 20 00	All Goods	75%
250	8539 29	All Goods	75%
251	8539 31	All Goods	75%
252	8544 11	All Goods	75%
253	8544 19	Insulated plastic and rubber Wires - domestic types	75%
254	8544 20	All Goods	75%
255	8544 49	All goods for voltage not exceeding 80V	75%
256	9028 30	All Goods	75%
257	9030 33	All Goods	75%
258	9404 21	All Goods	75%
259	9603 10 00	Hill grass/broom	75%

## APPENDIX

S. No. Country

- (1) (2)
1. People's Republic of Bangladesh
2. Kingdom of Bhutan
3. Republic of Maldives
4. Nepal

