

**GENERAL EXEMPTION NO. 191****Exemption to goods falling within First Schedule:****[Notification No. 102/2007-Customs, dt. 14.9.2007 as amended by 93/08, 42/17]**

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 falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India for subsequent sale, from the whole of the additional duty of customs leviable thereon under sub-section (5) of section 3 of the said Customs Tariff Act (hereinafter referred to as the said additional duty).

2. The exemption contained in this notification shall be given effect if the following conditions are fulfilled:

- (a) the importer of the said goods shall pay all duties, including the said additional duty of customs leviable thereon, as applicable, at the time of importation of the goods;
- (b) the importer, while issuing the invoice for sale of the said goods, shall specifically indicate in the invoice that in respect of the goods covered therein, no credit of the additional duty of customs levied under sub-section (5) of section 3 of the Customs Tariff Act, 1975 shall be admissible;
- (c) the importer shall file a claim for refund of the said additional duty of customs paid on the imported goods with the jurisdictional customs officer before the expiry of one year from the date of payment of the said additional duty of Customs.
- (d) the importer shall pay on sale of the said goods, appropriate integrated Goods and services tax or Central Goods and services tax and State Goods and Services tax or Central Goods and services tax and Union Territory Goods and Services tax, as the case may be;
- (e) the importer shall, inter alia, provide copies of the following documents alongwith the refund claim:
  - (i) document evidencing payment of the said additional duty;
  - (ii) invoices of sale of the imported goods in respect of which refund of the said additional duty is claimed;
  - (iii) documents evidencing payment of appropriate sales tax or value added tax, as the case may be, by the importer, on sale of such imported goods.

Provided that for the goods sold prior to the 1st July 2017, documents evidencing payment of appropriate sales tax or value added tax, as the case may be, shall be accepted.

3. The jurisdictional customs officer shall sanction the refund on satisfying himself that the conditions referred to in para 2 above, are fulfilled.

