

**GENERAL EXEMPTION 228****Exemption to imports from Bhutan and Nepal :  
[Notifn. No. 40/17-Cus., dt. 30.6.2017]**

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 goods of the description specified in column (2) of the Table below and falling within the First Schedule of the Customs Tariff Act, 1975 (51 of 1975), when imported into India, from the whole of the duty of customs leviable thereon which is specified in the said First Schedule.

**TABLE**

Sl.No.	Description of Goods
(1)	(2)
1.	Goods of Bhutanese or Indian origin imported from Bhutan into India.
2.	Semi-tanned cow hides, low gran image paper, kapok and handloom products, when imported into India from Bangladesh.
3.	Goat skin, sheep skin horses, goats, sheep, wool, butter, common salt, raw silk, yak tail, yak hair, china clay, borax, szaibelyite, goat cashmere, Readymade Garments, Shoes, quilt or blankets, Carpets and Local Herbal Medicines when imported into India from China through Gunji in Pithoragarh district of Uttaranchal along the Gunji Pulan (Tibet) land route or through village Namgaya Shipkila in Kinnaur district of Himachal Pradesh along the Namgaya-Shipkila-Shipki Jui Jiub a land route or through Sherathang land route between Sherathang in the East Sikkim district of Sikkim in India and Renqinggang in the Tibet Autonomous Region of China through Nathula Pass.
2.	This notification shall come into force with effect from the 1st day of July, 2017.