

GENERAL EXEMPTION 237

Exemption to Sports goods imported by a sports person of outstanding eminence for training purpose exempted from IGST**[Notifn. No. 86/17-Cus., dt. 14.11.2017]**

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and sub-section (12) of section 3, of Customs Tariff Act, 1975 (51 of 1975), 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 (2) of the Table hereto annexed and falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, from whole of the integrated tax leviable thereon under sub-section (7) of section 3 of said Customs Tariff Act subject to the conditions as specified in Column (3) of the said Table:

Table

S. No.	Description of Goods	Conditions
(1)	(2)	(3)
I.	The following sports goods for:	(a) The said goods are imported into India by a sports person of outstanding eminence for training purposes;
	I. ARCHERY	(b) the importer, at the time of importation of the goods, produces a certificate to the Assistant Commissioner of Customs or Deputy Commissioner of Customs from an officer not below the rank of a Deputy Secretary in the Department of Youth Affairs and Sports, Ministry of Human Resource Development, Government of India indicating-
	(1) Bows and Arrows	(i) the description, quantity and value of the said goods;
	(2) Bow Handles	(ii) that the importer is a sports person of outstanding eminence; and
	(3) Bow Limbs	(iii) that the said goods are essential for the training purposes of the importer and recommends grant of the exemption;
	(4) Bow Sinks	Provided that in respect of goods listed under item XV 'SHOOTING' specified in column (2) of the Table, the said goods are imported into India by a renowned shooter for training purpose and such importer produces a certificate to the Assistant Commissioner of Customs or Deputy Commissioner of Customs as the case may be, from the National Rifle Association of India that the importer is a renowned shooter.
	(5) 'V' Bar Set	Explanation. - For the purpose of this notification, "renowned shooter" means a person who has participated in a National Shooting Championship in an Open Men's Event or Open Women's Event or Open Civilian's Event whether through Qualifying Tournament or Wild Card Entry conducted in accordance with the rules of the International Shooting Union, and has attained the Minimum Qualifying Score prescribed by the National Rifle Association.
	(6) Button	(c) arms and ammunition shall be subject to the Licensing conditions imposed by the Directorate General of Foreign Trade and approvals by the Ministry of Home
	(7) String Material - fast and light	
	(8) Arrow Tabs	
	(9) Finger Tabs	
	(10) Arm Guards	
	(11) Target Face	
	(12) Binoculars	
	(13) Target Boss	
	(14) Bow string	
	(15) Clicker	
	(16) Fletching Jig	
	(17) Fletches	
	(18) Chest Guard	
	(19) Arrow Rest	
	(20) Arrow Quiver	
	(21) Nock	
	II. ATHLETICS	
	(1) Throwing Hammers	
	(2) Discus	
	(3) Shot .	
	(4) Javelin	
	(5) Fibre Glass Vaulting Poles	
	(6) Shoes	
	(7) Spikes	
	(8) Cross Bar	
	(10) Pole Vault	
	(11) Cross Bar (high Jump)	
	(12) Hurdles	

- (13) Take off Board
- (14) Pole Vault Upright
- (15) Spring Board
- (16) Starting Blocks

III. BADMINTON

- (1) Shuttlecocks
- (2) Racquets
- (3) Racquet Strings

IV. BASKETBALL

- (1) Hydra Upright
- (2) Basket balls of superior quality
- (3) 24-second electronic device

V. BILLIARDS AND SNOOKER

- (1) Billiards/Snooker Balls
- (2) Cues

VI. BOXING

- (1) Cub Protector
- (2) Head Guard
- (3) Mouth Guard/Gum Shields
- (4) Boxing Gloves
- (5) Speed Balls
- (6) Training Robots
- (7) Shoes
- (8) Teeth Guard
- (9) Punching pad
- (10) Breast Guard for Ladies
- (11) Bandage
- (12) Scoring Device

VIA. CRICKET

- (1) Cricket Balls
- (2) Bowling machines
- (3) Swiss ball for physical fitness/training
- (4) Aerobic equipment for physical training

VIB. CARROM

- (1) Carrrom Board

VIC. CANOEING,

KAYAKING AND ROWING

- (1) Boats
- (2) Paddles
- (3) Ergometers

VII. CYCLING

- (1) Helmet/aerodynamic
- (2) Skin fit riding kit (T Shirt and shorts in one piece)
- (3) Leather cycling shoes, with cleats
- (4) Gloves

- (5) Skin-fit warming up kit (one piece lower and top full sleeve)
- (6) Racing cycles (Road) for competitions and training, with spares
- (7) Racing cycle (Track) for competitions and training, with spares

VIII. FENCING

- (1) Complete set of fencing equipment with accessories/ spares
- (2) Shoes

IX. FOOTBALL

- (1) Footballs of superior quality
- (2) Goal keeper kits, complete
- (3) Football Shoes
- (4) Shin Guard

X. GYMNASTICS

- (1) Trampoline
- (2) Parallel bar
- (3) Horizontal bar
- (4) Pommel horse
- (5) Vaulting horse
- (6) Roman rings
- (7) Vault runway
- (8) Vaulting Boards
- (9) Balance Beams
- (10) Uneven bar
- (11) Floor plates
- (12) Parallel bar rails
- (13) Uneven bar rails
- (14) Straps and rings
- (15) Scoring System
- (16) Mushroom
- (17) Beat Board
- (18) Spare Bars
- (19) Crash Mats
- (20) Acrobatic Tumbling Mat
- (21) Floor Exercise Mat
- (22) Rhythmic Apparatus Ball
- (23) Rope, Clubs & Ribbon
- (24) Palm Guard

XI. GOLF

- (1) Golf balls
- (2) Golf clubs

XII. HOCKEY

- (1) Complete goal keeper's kits
- (2) Synthetic dimpled balls
- (3) Shoes
- (4) Hockey Sticks
- (5) Goal Post
- (6) Turf cleaning Machine
- (7) Ball Throwing Machine

XIII. HANDBALL

(1) Hand balls of superior quality

XIV. JUDO

(1) Judo Mats

(2) Judo Dresses

(3) Supporting and Strapping

(4) Judo Dummy

(5) Shoes

(6) Crash Mate

(7) Scoring System

XV. SHOOTING

(1) Rifles - .22 Calibres

(should

have at least an outside barrel diameter of 10 mm.)

(2) Pistols - .22 and .32

Calibres

(barrels should be measured from

the Breach point)

(3) Air Rifles/Pistols - 4.5

mm/0.177 Calibres

(4) Shot Guns -12 bore (should

be "Ventilated Rib" and "Single

Sighting Planes")

(5) Air pellets - Diabelotype

(i.e.

with flat nose and metround

on

painted nose)

(6) Ammunition -

12 bore cartridges,

.27 air pellets,

.22 bore match cartridges,

.22 bore rapid fire (short)

cartridges,

.22 bore pistol match standard

sports,

.32 bore wad - cutters

(7) .32 bore revolver (barrel

length should not be less than

4 1/2" and measurements are to

be

taken from the end of the

cylinder

holding the cartridge)

(8) .22 bore revolver - (barrel

length same as above)

(9) Telescope

(10) 12 Bore Gun

- (11) .38/.357 revolver/pistol
- (12) Rifles 7.62/.308 or any caliber upto 8mm
- (13) Electronic Target scoring system
- (14) Clay birds

XVI. SKIING

- (1) Skis
- (2) Ski bindings
- (3) Ski boots
- (4) Ski suits
- (5) Shoes

XVII. SWIMMING/WATER POLO

- (1) Goggles
- (2) Pace clocks
- (3) Pull buoy
- (4) Kick boards
- (5) Lane Rope
- (6) Resuscitators
- (7) Life Jackets
- (8) Portable Starting Blocks
- (9) Stop Watch

XVIII. TABLE TENNIS

- (1) Balls
- (2) Racquets
- (3) Rubber sheets

XIX. VOLLEYBALL

- (1) Volleyballs of superior quality
- (2) Pressure gauge
- (3) Knee pads
- (4) Volleyball adjustable poles
- (5) Volleyball fibreglass antenna

XIXA. WATER POLO

- (1) Balls
- (2) Caps

XX. WEIGHTLIFTING

- (1) Barbell sets and rods
- (2) Barbell Plates/discs
- (3) Shoes

XXI. WRESTLING

- (1) Wrestling Mats
- (2) Dummy
- (3) Wrestling costumes

XXII. YACHTING

- (1) Binoculars
- (2) Boats and other accessories.

XXIII. EQUESTRIAN

- (1) Saddle
- (2) Bridle
- (3) Stirrup Leather
- (4) Stirrup Iron

(5) Bits

(6) Jumping Set

XXIV. KABBADI

(1) Mats

(2) Shoes

XXV. KARATE

(1) Karate Mat

(2) Kit

XXVI. LAWN TENNIS

(1) Rackets

(2) Balls

(3) Shoes

(4) Racket String/ Gut

XXVII. LAWN BOWLING

(1) Balls

(2) Jack

XXVIII. ROWING

(1) Fixed Purl

(2) Shoes

(3) Row Balls

(4) Assorted tools

(5) Carbon fibre oars and
sculls

(6) Ruttons and sleeves for
oars

(7) Material for boat repair

XXIX. RUGBY

(1) Balls

(2) Shoes

XXX. SEPAK TAKRAW

(1) Balls

XXXI. SOFTBALL

(1) Bat (slugger)

(2) Catcher kit

(3) Balls

(4) Umpire Kit

(5) Left hand gloves

(6) Home Plate Rubber

(7) Mitt

(8) Chest Guard

(9) Leg Guard

(10) Hard Tow Shoe

(11) Face Mask

(12) Helmets

XXXII. SQUASH

(1) Racket

(2) Balls