

GENERAL EXEMPTION 240

Exemption to goods specified in the First Schedule to the Customs Tariff Act, 1975 :
[Notifn. No. 13/18-Cus., dt. 2.2.2018 as amended by 41/18]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) read with section 110 of Finance Act, 2018 (13 of 2018), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the goods specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, from the whole of the Social Welfare Surcharge leviable on Integrated tax under sub-section (7), and Goods and Services Tax compensation cess under sub-section (9), of section 3 of the said Customs Tariff Act read with the said clause 108 of the Finance Bill.