

GENERAL EXEMPTION NO.74

Preferential rates of duties for specified goods when imported into India from Mauritius, Seychelles or Tonga.

[Notfn. No.28/95-Cus. dt.16.3.1995 as amended by Notfn. Nos. 175/95, 45/96, 17/97, 27/99, 135/01, 24/02, 28/03, 10/04, 67/04, 124/06, 121/11, 67/16].

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government being satisfied that it is necessary in the public interest so to do, hereby exempts the goods specified in column (3) of the Table annexed hereto and falling within Chapter, heading No. or sub-heading No. of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), specified in column (2) of the said Table, when imported into India from **Mauritius, Seychelles or Tonga**, from so much of that portion of the duty of customs leviable thereon which is specified in the said First Schedule as is **in excess** of the amount calculated at the **rate specified in** the corresponding entry in **column (4)** of the said Table:

Provided that the importer proves to the satisfaction of the proper officer of customs that the goods in respect of which the exemption under this notification is claimed are being imported in accordance with the provisions of the **Customs Tariff (Determination of Origin of other Preferential Areas) Rules, 1977**, published with the notification of the Government of India in the Department of revenue and Banking (Revenue Wing) No.99 Customs, dated the 1st July, 1977.

TABLE

S.No.	Chapter or Heading No. or Sub-heading No.	Description of goods	Rate
(1)	(2)	(3)	(4)
1.	0904.21	Unground chillies	22.5 per cent ad valorem
2.	0908.21.00	Unground mace	22.5 per cent ad valorem
3.	0910.11	Unground ginger	22.5 per cent ad valorem
4.	12.11	Plants and parts of plants used primarily in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried	20 per cent ad valorem
5.	1301.90	Gums, Benjamin and Damar, other than lac	20 per cent ad valorem
6.	25.30	Battery grade manganese-di-oxide	15 per cent ad valorem
7.	2907.12	Cresylic acid	10 per cent ad valorem
8.	29.35	Sulpha drugs	14 per cent ad valorem
9.	2939.61, 2939.62, 2939.63, 2939.69,	Alkaloids used solely or predominantly as drugs excluding alkaloids of non-vegetal origin	14 per cent ad valorem

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	2939 71, 2939 79 or 2939 80		
10.	29	Pharmaceutical chemicals, namely, chemicals having prophylactic or therapeutic value and used solely or predominantly as drugs, other than,- (i) goods specified in S.Nos.7,8 and 9 above; or (ii) vitamins falling under heading No.29.36 and antibiotics falling under heading No.29.41, of the said Schedule	14 per cent ad valorem
11.	3006.60	Medicaments (including veterinary medicaments)	Nil
12.	3204.90	Optical bleaching agents	10 per cent ad valorem
13.	3301.90	Natural essential oils of citronella, cinnamon and cinnamon leaf	15 per cent ad valorem
14.	3402.20	Organic surface-active agents	10 per cent ad valorem
15.	3402.90	Organic surface-active preparations	10 per cent ad valorem
16.	3812 20, 3812 31, 3812 39	Prepared rubber chemicals	10 per cent ad valorem
17.	38.12	Plasticisers not elsewhere specified	10 per cent. ad valorem
18.	3815.19	Compound catalysts	5 per cent. ad valorem
19.	38.24	Water treatment chemicals, not elsewhere specified.	10 per cent ad valorem
