

GENERAL EXEMPTION 92**Exemption to specified goods when imported from Pakistan, Srilanka, Bangladesh, Bhutan & Nepal**

[Notfn. No.68/2006-Cus., dt. 30.6.2006 as amended by 141/06, 80/07, 126/07, 83/08, 108/09,149/09, 134/10, 96/11]

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 of the description specified in column (3) of the Table hereto annexed and falling under the Heading, Sub-heading, or Tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), and specified in the corresponding entry in column (2) of the said Table, from so much of the duty of customs leviable thereon, as is in excess of the amount calculated at the rate specified in

- (a) column (4) of the said Table, when imported into the Republic of India from a country listed in APPENDIX I; or
- (b) column (5) of the said Table, when imported into the Republic of India from a country listed in APPENDIX II .

Provided that the importer proves to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, that the goods in respect of which the benefit of this exemption is claimed are of the origin of the country listed in the said APPENDIX I or APPENDIX II, as the case may be, in accordance with the Rules of Determination of Origin of Goods under the Agreement on South Asian Free Trade Area (SAFTA), published in the notification of the Government of India in the Ministry of Finance (Department Revenue) No 75/2006-Customs, (NT) dated the 30th June,2006.

2. For the purposes of this notification the rate specified in column (4) or column (5) shall be the ad valorem rate unless otherwise specified.
3. This notification shall come into force with effect from the 1st day of July 2006.

TABLE

S.No.	Heading, Sub-Heading or Tariff item to the First Schedule	Description of goods	Rate	
(1)	(2)	(3)	(4)	(5)
1	5111 11	All goods	7%	Nil
2	5111 19	All goods	7%	Nil
3	5111 20	All goods	7%	Nil
4	5111 30	All goods	7%	Nil
5	5111 90	All goods	7%	Nil
6	5112 11	All goods	7%	Nil

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(1)	(2)	(3)	(4)	(5)
7	5112 19	All goods	7%	Nil
8	5112 20	All goods	7%	Nil
9	5112 30	All goods	7%	Nil
10	5112 90	All goods	7%	Nil
11	5113	All goods	7%	Nil
12	5208 39	Upholstery fabrics	7%	Nil
13	5208 39	Other than upholstery fabrics	7%	Nil
14	5208 41	All goods	7%	Nil
15	5208 42	Upholstery fabrics	7%	Nil
16	5208 42	Other than upholstery fabrics	7%	Nil
17	5208 49	Other than upholstery fabrics	7%	Nil
18	5208 49	Upholstery fabrics	7%	Nil
19	5208 51	All goods	7%	Nil
20	5208 52	Upholstery fabrics	7%	Nil
21	5208 52	Other than upholstery fabrics	7%	Nil
22	5208 59	Upholstery fabrics	7%	Nil
23	5208 59	3-thread or 4-thread twill including cross twill Upholstery fabric	7%	Nil
24	5208 59	Other than upholstery fabrics	7%	Nil

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(1)	(2)	(3)	(4)	(5)
25	5208 59	3-thread or 4-thread twill including cross twill, other than Upholstery fabric	7%	Nil
26	5209 31	Upholstery fabrics	7%	Nil
27	5209 31	Other than upholstery fabrics	7%	Nil
28	5209 32	Upholstery fabrics	7%	Nil
29	5209 32	Other than upholstery fabrics	7%	Nil
30	5209 39	Upholstery fabrics	7%	Nil
31	5209 39	Other than upholstery fabrics	7%	Nil
32	5209 41	Upholstery fabrics	7%	Nil
33	5209 41	Other than upholstery fabrics	7%	Nil
34	5209 42 00	All goods	7%	Nil
35	5209 43	Upholstery fabrics	7%	Nil
36	5209 43	Other than upholstery fabrics	7%	Nil
37	5209 49	Upholstery fabrics	7%	Nil
38	5209 49	Other than upholstery fabrics	7%	Nil
39	5209 51	Upholstery fabrics	7%	Nil
40	5209 51	Other than upholstery fabrics	7%	Nil
41	5209 52	Upholstery fabrics	7%	Nil
42	5209 52	Other than upholstery fabrics	7%	Nil

(1)	(2)	(3)	(4)	(5)
43	5209 59	Upholstery fabrics	7%	Nil
44	5209 59	Other than upholstery fabrics	7%	Nil
45	5210 39	Upholstery fabrics	7%	Nil
46	5210 39	Other than upholstery fabrics	7%	Nil
47	5210 41	All goods	7%	Nil
48	5210 49	3-thread or 4-thread twill including cross twill.	7%	Nil
49	5210 49	Other than upholstery fabrics	7%	Nil
50	5210 49	Upholstery fabrics	7%	Nil
51	5210 51	Upholstery fabrics	7%	Nil
52	5210 51	Other than upholstery fabrics	7%	Nil
53	5210 52	3-thread or 4-thread twill including cross twill.	7%	Nil
54	5210 59	Upholstery fabrics	7%	Nil
55	5210 59	Other than upholstery fabrics	7%	Nil
56	5211 31	Upholstery fabrics	7%	Nil
57	5211 31	Other than upholstery fabrics	7%	Nil
58	5211 32	Upholstery fabrics	7%	Nil
59	5211 32	Other than upholstery fabrics	7%	Nil
60	5211 39	Upholstery fabrics	7%	Nil

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(1)	(2)	(3)	(4)	(5)
61	5211 39	Other than upholstery fabrics	7%	Nil
62	5211 41	Upholstery fabrics	7%	Nil
63	5211 41	Other than upholstery fabrics	7%	Nil
64	5211 42 00	All goods	7%	Nil
65	5211 43	Upholstery fabrics	7%	Nil
66	5211 43	Other than upholstery fabrics	7%	Nil
67	5211 49	Upholstery fabrics	7%	Nil
68	5211 49	Other than upholstery fabrics	7%	Nil
69	5211 51	Upholstery fabrics	7%	Nil
70	5211 51	Other than upholstery fabrics	7%	Nil
71	5211 52	Upholstery fabrics	7%	Nil
72	5211 52	Other than upholstery fabrics	7%	Nil
73	5211 59	Upholstery fabrics	7%	Nil
74	5211 59	Other than upholstery fabrics	7%	Nil
75	5212 15 00	All goods	7%	Nil
76	5212 24 00	All goods	7%	Nil
77	5212 25 00	All goods	7%	Nil
78	5407 10	All goods	7%	Nil
79	5407 41	All goods	7%	Nil
80	5407 42	Upholstery fabrics	7%	Nil

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(1)	(2)	(3)	(4)	(5)
81	5407 42	Other than upholstery fabrics	7%	Nil
82	5407 43 00	Upholstery fabrics	7%	Nil
83	5407 43 00	Other than upholstery fabrics	7%	Nil
84	5407 44	Upholstery fabrics	7%	Nil
85	5407 44	Other than upholstery fabrics	7%	Nil
86	5407 51	All goods	7%	Nil
87	5407 52	Upholstery fabrics	7%	Nil
88	5407 52	Other than upholstery fabrics	7%	Nil
89	5407 53 00	Upholstery fabrics	7%	Nil
90	5407 53 00	Other than upholstery fabrics	7%	Nil
91	5407 54	All goods	7%	Nil
92	5407 61	Upholstery fabrics	7%	Nil
93	5407 61	Other than upholstery fabrics	7%	Nil
94	5407 69 00	Upholstery fabrics	7%	Nil
95	5407 69 00	Other than upholstery fabrics	7%	Nil
96	5407 71	All goods	7%	Nil
97	5407 72 00	All goods	7%	Nil
98	5407 73 00	Upholstery fabrics	7%	Nil
99	5407 73 00	Other than upholstery fabrics	7%	Nil
100	5407 74 00	Upholstery fabrics	7%	Nil

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(1)	(2)	(3)	(4)	(5)
101	5407 74 00	Other than upholstery fabrics	7%	Nil
102	5407 81	All goods	7%	Nil
103	5407 82	Upholstery fabrics	7%	Nil
104	5407 82	Other than upholstery fabrics	7%	Nil
105	5407 83 00	Upholstery fabrics	7%	Nil
106	5407 83 00	Other than upholstery fabrics	7%	Nil
107	5407 84	Upholstery fabrics	7%	Nil
108	5407 84	Other than upholstery fabrics	7%	Nil
109	5407 91	All goods	7%	Nil
110	5407 92 00	Upholstery fabrics	7%	Nil
111	5407 92 00	Other than upholstery fabrics	7%	Nil
112	5407 93 00	Upholstery fabrics	7%	Nil
113	5407 93 00	Other than upholstery fabrics	7%	Nil
114	5407 94 00	Upholstery fabrics	7%	Nil
115	5407 94 00	Other than upholstery fabrics	7%	Nil
116	5408 22	All goods	7%	Nil
117	5408 23 00	All goods	7%	Nil
118	5408 24	All goods	7%	Nil
119	5408 31	All goods	7%	Nil
120	5408 32	All goods	7%	Nil
121	5408 33 00	All goods	7%	Nil
122	5408 34	All goods	7%	Nil
123	5511 10 00	All goods	7%	Nil

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(1)	(2)	(3)	(4)	(5)
124	5511 20 00	All goods	7%	Nil
125	5511 30	All goods	7%	Nil
126	5512 19	All goods	7%	Nil
127	5512 29	Upholstery fabrics	7%	Nil
128	5512 29	Other than upholstery fabrics	7%	Nil
129	5512 99	All goods	7%	Nil
130	5513 21 00	All goods	7%	Nil
131	5513 23 00	All goods	7%	Nil
132	5513 29 00	All goods	7%	Nil
133	5513 31 00	All goods	7%	Nil
134	5513 39 00	All goods	7%	Nil
135	5513 41 00	Upholstery fabrics	7%	Nil
136	5513 41 00	Other than upholstery fabrics	7%	Nil
137	5513 49 00	All goods	7%	Nil
138	5514 21 00	All goods	7%	Nil
139	5514 22 00	All goods	7%	Nil
140	5514 23 00	All goods	7%	Nil
141	5514 29 00	All goods	7%	Nil
142	5514 30 11	All goods	7%	Nil
143	5514 30 12	All goods	7%	Nil
144	5514 30 13	All goods	7%	Nil
145	5514 30 19	All goods	7%	Nil
146	5514 41 00	All goods	7%	Nil

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(1)	(2)	(3)	(4)	(5)
147	5514 42 00	All goods	7%	Nil
148	5514 43 00	All goods	7%	Nil
149	5514 49 00	All goods	7%	Nil
150	5515 11	All goods	7%	Nil
151	5515 12	All goods	7%	Nil
152	5515 13	All goods	7%	Nil
153	5515 19	All goods	7%	Nil
154	5515 21	All goods	7%	Nil
155	5515 22	All goods	7%	Nil
156	5515 29	All goods	7%	Nil
157	5515 91	All goods	7%	Nil
158	5515 99	All goods	7%	Nil
159	5516 12 00	All goods	7%	Nil
160	5516 13 00	All goods	7%	Nil
161	5516 14	All goods	7%	Nil
162	5516 22 00	All goods	7%	Nil
163	5516 23 00	All goods	7%	Nil
164	5516 24 00	All goods	7%	Nil
165	5516 43 00	All goods	7%	Nil
166	5516 44 00	All goods	7%	Nil
167	5516 93 00	All goods	7%	Nil
168	5516 94 00	All goods	7%	Nil

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(1)	(2)	(3)	(4)	(5)
169	5702 32	All goods	7%	Nil
170	5702 42	All goods	7%	Nil
171	5702 50	All goods of man-made textile material	7%	Nil
172	5702 92	All goods	7%	Nil
173	5703 20	All goods	7%	Nil
174	5703 30	All goods	7%	Nil
175	5704 90	All goods	7%	Nil
176	5801 10 00	All goods	7%	Nil
177	5801 21 00	All goods	7%	Nil
178	5801 22	All goods	7%	Nil
179	5801 23 00	All goods	7%	Nil
180	5801 24 00	All goods	7%	Nil
181	5801 25 00	All goods	7%	Nil
182	5801 26 00	All goods	7%	Nil
183	5801 31 00	All goods	7%	Nil
184	5801 32 00	All goods	7%	Nil
185	5801 33 00	All goods	7%	Nil
186	5801 34	All goods	7%	Nil
187	5801 35 00	All goods	7%	Nil
188	5801 36	All goods	7%	Nil
189	5801 90	All goods	7%	Nil
190	5802 19	All goods	7%	Nil

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(1)	(2)	(3)	(4)	(5)
191	5802 30 00	All goods	7%	Nil
192	5804 10	All goods	7%	Nil
193	5804 21 00	All goods	7%	Nil
194	5804 29	All goods	7%	Nil
195	5804 30 00	All goods	7%	Nil
196	5810 10 00	All goods	7%	Nil
197	6001 92 00	All goods	7%	Nil
198	6101 90	All goods of wool or fine animal hair	7%	Nil
199	6101 20 00	All goods	7%	Nil
200	6101 30	All goods	7%	Nil
201	6102 20 00	All goods	7%	Nil
202	6102 30	All goods	7%	Nil
203	6104 19	All goods other than of wool or fine animal hair or of cotton	7%	Nil
204	6104 41 00	All goods	7%	Nil
205	6104 44 00	All goods	7%	Nil
206	6104 49	All goods	7%	Nil
207	6104 51 00	All goods	7%	Nil
208	6104 59	All goods	7%	Nil
209	6201 11 00	All goods	7%	Nil
210	6201 12	All goods	7%	Nil
211	6201 13	All goods	7%	Nil
212	6201 91 00	All goods	7%	Nil

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(1)	(2)	(3)	(4)	(5)
213	6201 92 00	All goods	7%	Nil
214	6201 93 00	All goods	7%	Nil
215	6202 11	All goods	7%	Nil
216	6202 12 00	All goods	7%	Nil
217	6202 91	All goods	7%	Nil
218	6202 92	All goods	7%	Nil
219	6203 11 00	All goods	7%	Nil
220	6203 12 00	All goods	7%	Nil
221	6203 22 00	All goods	7%	Nil
222	6203 23 00	All goods	7%	Nil
2s23	6203 31 00	All goods	7%	Nil
224	6203 43 00	All goods	7%	Nil
225	6204 11 00	All goods	7%	Nil
226	6204 31 00	All goods	7%	Nil
227	6204 32 00	All goods	7%	Nil
228	6204 41	All goods	7%	Nil
229	6204 49	All goods	7%	Nil
230	6204 51 00	All goods	7%	Nil
231	6204 61	All goods	7%	Nil
232	6206 20 00	All goods	7%	Nil
233	6207 19	All goods	7%	Nil
234	6207 99	All goods other than of man-made fibres	7%	Nil
235	6208 19	All goods	7%	Nil
236	6208 91	All goods	7%	Nil

(1)	(2)	(3)	(4)	(5)
237	6210 30	All goods	7%	Nil
238	6211 42	All goods	7%	Nil
239	6211 43 00	All goods	7%	Nil
240	6214 10	All goods	7%	Nil
241	6214 20	All goods	7%	Nil
242	6214 90	All goods	7%	Nil
243	6215 10 00	All goods	7%	Nil
244	6215 20 00	All goods	7%	Nil
245	6215 90	All goods	7%	Nil
246	301 20 00	All goods	7%	Nil
247	6302 21 00	All goods	7%	Nil
248	6302 31 00	All goods	7%	Nil

2. This notification shall come into force with effect from the 1st day of January, 2011.

APPENDIX I

S. No	Country
(1)	(2)
1.	Islamic Republic of Pakistan
2.	Democratic Socialist Republic of Sri Lanka

APPENDIX II

S. No.	Country
(1)	(2)
1.	People's Republic of Bangladesh
2.	Kingdom of Bhutan
3.	Republic of Maldives
4.	Nepal
5.	Islamic Republic of Afganistan

