

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

**Ad hoc Exemption Order No. 4/2021-Customs**

New Delhi, the 3<sup>rd</sup> May, 2021

G.S.R. (E)...- In exercise of the powers conferred by sub-section (2) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, under exceptional circumstances prevailing due to the COVID-19 pandemic, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description as specified in the notifications listed in the Appendix below, falling within the Chapter, heading, sub-heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as specified in the said notifications, when imported into India, from the whole of the integrated tax leviable thereon under sub-section (7) of section 3 of the said Customs Tariff Act, read with section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), subject to the conditions specified in the Annexure to this exemption order.

2. This exemption order shall remain in force upto and inclusive of the 30<sup>th</sup> day of June, 2021 and shall also apply to goods which are pending for clearance on the date of issue of this order.

**Appendix**

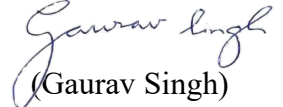
S.No.	Notification
1.	Notification No. 27/2021-Customs, dated the 20 <sup>th</sup> April, 2021 [G.S.R. 284(E), dated the 20 <sup>th</sup> April, 2021]
2.	Notification No. 28/2021-Customs, dated the 24 <sup>th</sup> April, 2021 [G.S.R. 286(E), dated the 24 <sup>th</sup> April, 2021]

**Annexure**

Condition No.	Condition
1.	The said goods are imported free of cost for the purpose of Covid relief by a State Government or, any entity, relief agency or statutory body, authorised in this regard by any State Government.

2.	The said goods are received from abroad for free distribution in India for the purpose of Covid relief.
3.	Before clearance of the goods, the importer produces to the Deputy or Assistant Commissioner of Customs, as the case may be, a certificate from a nodal authority, appointed by a State Government, that the imported goods are meant for free distribution for Covid relief, by the State Government, or the entity, relief agency or statutory body, as specified in such certificate.
4.	The importer produces before the Deputy or Assistant Commissioner of Customs, as the case may be, at the port of import within a period of six months from the date of importation, or within such extended period not exceeding nine months from the said date as that Deputy or Assistant Commissioner of Customs may allow, a statement containing details of goods distributed free of cost duly certified by the said nodal authority of the State Government.

[F.No. CBIC-190354/2/2021-TO(TRU-I)-CBEC]

  
(Gaurav Singh)

Deputy Secretary to the Government of India