



भारत सरकार **GOVERNMENT OF INDIA**
वित्त मंत्रालय **MINISTRY OF FINANCE**
राजस्व विभाग **DEPARTMENT OF REVENUE**
केन्द्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
मुख्य आयुक्त का कार्यालय
OFFICE OF THE CHIEF COMMISSIONER
केन्द्रीय कर, केन्द्रीय उत्पाद शुल्क और सीमा शुल्क
CENTRAL TAX, CENTRAL EXCISE & CUSTOMS
तिरुवनंतपुरम क्षेत्र, **THIRUVANANTHAPURAM ZONE**
केन्द्रीय राजस्व भवन, **CENTRAL REVENUE BUILDING**
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PUBLIC NOTICE NO. 10/2018

The Central Tax, Central Excise and Customs, Thiruvananthapuram Zone is receiving numerous requests from general public/charitable and voluntary organizations regarding procedure for duty free clearance of materials imported for the purpose of relief and rehabilitation of people affected by floods in Kerala.

2. Attention of all Importers, Exporters, Customs Brokers, Stake Holders and Public including Charitable and Voluntary Organizations is invited to Board's Notification No. 148/94-Customs dated 13.07.1994 as amended vide Notification No. 43/2017-Customs dated 30.06.2017, which exempts, in public interest under Section 25(1) of the Customs Act, 1962, subject to certain conditions, from whole of Customs Duty and Integrated Tax, inter alia, on foodstuffs, medicines, medical stores of perishable nature, clothing and blankets imported by Charitable Organizations and goods imported by Red Cross Society. Charitable Organizations/Red Cross Society are requested to go through this Notification for details.

3. Any other institutions/organizations not covered by the conditions of the above Notifications may apply for **Ad-hoc exemption** under Section 25(2) of the Customs Act, 1962. The guidelines for considering such requests are contained in **Circular No.09/2014-Customs** issued vide F.No.460/04/2014-Cus-V

dated 19.08.2014, wherein (i) Para-6 stipulates the guidelines for import of goods meant for relief and rehabilitation and (ii) Para-8 gives information/details of documents required for filing the application for ad-hoc exemption.

4. The Trade/Charitable/Other voluntarily organizations involved in relief and rehabilitation of people affected by floods in the State of Kerala may address their applications in the prescribed format with relevant documents to **Member (Customs), Central Board of Excise and Customs, North Block, New Delhi-110001 for Ad-hoc exemption.**

5. The above mentioned Notification and Circular are available at the following links on the CBIC website.


Customs Notifications:

- i) <http://www.cbic.gov.in/htdocs-cbec/customs/cs-act/notifications/notfns-1999/cs-tarr1999/cs148-94>
- ii) <http://www.cbic.gov.in/resources//htdocs-cbec/customs/cs-act/notifications/notfns-2017/cs-tarr2017/cs43-2017.pdf>

Adhoc Exemption Circular:

- i) <http://www.cbic.gov.in/htdocs-cbec/customs/cs-circulars/cs-circulars-2014/circ09-2014cs>

C.No. IV/16/275/2018 CC (TZ)-IV-C
Dated: 18.08.2018


18.08.2018
(Pullela Nageswara Rao)
Chief Commissioner

Copy to:

1. JS (Customs) CBIC, New Delhi.
2. The Commissioner of Customs, Custom House, Cochin.
3. The Commissioner of Customs, Customs (Preventive), Cochin.