विच मंत्रालय

(राजस्व विभाग)

अधिसूचना

नई दिल्ली, 31 मई 2021

सं. 32/2021-राजस्व

सां.का.नि. 355(अ.)—नीमा शुल्क अधिनियम, 1962 (1962 का 52) की धारा 25 की उप-धारा (1) और नीमा शुल्क टैरिफ अधिनियम 1975 (1975 का 51) (एतरिफ पश्चात् जिसे उक्त नीमा शुल्क टैरिफ अधिनियम से संदर्भित किया गया है) की धारा 3 की उप-धारा (12) के द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए, आशावश्यक होने पर कि ऐसा करना लोक हित में आवश्यक है, केंद्रीय सरकार एवं द्वारा ऐसे माल, जिसका विवरण नीचे परिषिक में सूचीबद्ध अधिनियमों में विनिर्दित है और जो उक्त नीमा शुल्क टैरिफ अधिनियम की प्रथम अनुसूची के अध्याय, शीर्ष, उप-शीर्ष अथवा टैरिफ मद के अंतर्गत आते हैं जो उक्त अधिनियमों में विनिर्दित हैं, पर निकृत माल और सेवाकर अधिनियम, 2017 (2017 का 13) की धारा 5 के माध्यम से नीमा शुल्क टैरिफ अधिनियम की धारा 3 की उप-धारा (7) के अंतर्गत उद्देश्यित संपूर्ण एककृत अधिनियमों के अंतर्गत इस सांस्कृतिक उपवर्त में विनिर्दित शर्तों के अधीन, छूट प्रदान करती है।

2. यह अधिसूचना 31 अगस्त, 2021 के प्रकाशन के प्रवर्तन होने की तारीख पर लंबित है।
MINISTRY OF FINANCE
(Department of Revenue)

NOTIFICATION

New Delhi, the 31st May, 2021

No. 32/2021-Customs

G.S.R. 355(E).—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and sub-section (12) of section 3 of the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), the Central Government, 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 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 notification.
2. This notification shall remain in force up to and inclusive of the 31st day of August, 2021 and shall also apply to goods which are pending for clearance on the date of coming into force of this notification.

APPENDIX

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

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<tbody>
<tr>
<td>1.</td>
<td>The imported goods are donated to the Central Government or State Government or, on recommendation of State authority, to any relief agency, entity or statutory body (hereinafter referred as “relief agency”) for free distribution.</td>
</tr>
<tr>
<td>2.</td>
<td>Before clearance of the said goods, the importer submits to the Deputy or the Assistant Commissioner of Customs, a certificate from the Central Government, or a nodal authority [including as appointed by a State Government for the purposes of Ad hoc Exemption Order No. 4/2021-_Customs, dated the 3rd May, 2021 {G.S.R. 316(E), dated the 3rd May, 2021}], that the imported goods are meant for free distribution for COVID relief, as the case may be, by the Central Government, State Government, or a relief agency as recommended by the said nodal authority in such certificate.</td>
</tr>
</tbody>
</table>
| 3.            | The importer produces before the Deputy or the Assistant Commissioner of Customs 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) a certificate from the Central Government or State government, as the case may be, that the imported goods were received by them for free distribution; or
(b) in case the imported goods are donated to any relief agency on the recommendation of the nodal authority, a statement containing details of the said goods distributed free of cost, duly certified by the said nodal authority of the State Government. |

[F. No. CBIC-190354/37/2021-TO(TRU-I)-CBEC(Pt-I)]
RAJEEV RANJAN, Under Secy.