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GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

Notification No. 35/2021–Customs

New Delhi, the 12<sup>th</sup> July, 2021

G.S.R. (E).- 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 below, falling within the Chapter, heading, sub-heading or tariff item 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 the whole of the duty of customs leviable thereon under the said First Schedule, subject to the conditions specified in the Annexure to this notification, namely:-

**Table**

<b>S.No.</b>	<b>Chapter or heading or sub-heading or tariff item</b>	<b>Description of goods</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	2923 20 90	DMPC (1,2-Dimyristoyl-sn-glycero-3-phosphocholine).
2.	2923 20 90	DMPG (1,2-Dimyristoyl-sn-glycero-3-phospho-rac-glycerol, sodium salt).
3.	2923 20 90	HSPC (Hydrogenated phosphatidylcholine from soybean).
4.	2923 20 90	DSPG (1,2-Distearoyl-sn-glycero-3-phospho-rac-glycerol, sodium salt).
5.	2923 20 90	Egg Lecithin.
6.	2906 13 10	Cholesterol HP.
7.	Any Chapter	Raw materials for manufacturing COVID test kits.

Provided that nothing contained in this notification shall apply to –

- the goods specified against serial numbers 1, 2, 3, 4, 5 and 6 of the said Table after the 31<sup>st</sup> day of August, 2021;
- the goods specified against serial number 7 of the said Table after the 30<sup>th</sup> day of September, 2021.

**Annexure**

<b>Condition No.</b>	<b>Condition</b>
1.	If the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017.

[F.No. CBIC-190354/28/2021-TO(TRU-I)-CBEC]

(Gaurav Singh)  
Deputy Secretary to the Government of India