

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 21/2022-Customs

New Delhi, the 13th of April, 2022

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) and section 124 of the Finance Act, 2021 (13 of 2021) (hereinafter referred to as the said section), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts goods of the description specified in column (3) of the Table below and 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 column (2) of the said Table, when imported into India, from so much of the duty of customs leviable thereon under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as is in excess of the amount calculated at the standard rate specified in the corresponding entry in column (4) of the said Table and from so much of the Agriculture Infrastructure and Development Cess (hereinafter referred to as AIDC) leviable thereon under the said section, as is in excess of the amount calculated at the rate specified in column (5) of the said Table, namely: -

Table

S.No.	Chapter, Heading, sub-heading or tariff item	Description of goods	Standard Rate	AIDC Rate
(1)	(2)	(3)	(4)	(5)
1.	5201	All goods	Nil	Nil

2. This notification shall come into effect on the 14th April, 2022, and will remain in force up to and inclusive of the 30th September, 2022.

[F. No. CBIC-190354/288/2021-TRU]

(Nitish Karnatak)

Under Secretary to the Government of India