

[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.32/2021-Customs

New Delhi, the 31st May, 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) 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 upto 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

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

Annexure

Condition No.	Condition
1.	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.
2.	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 3 rd May, 2021 {G.S.R. 316(E), dated the 3 rd 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.

3.	<p>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,-</p> <p>(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</p> <p>(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.</p>
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[F.No. CBIC-190354/37/2021-TO(TRU-I)-CBEC(Pt-I)]

(Rajeev Ranjan)
Under Secretary to the Government of India