

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF
REVENUE)

Notification No. 22/2022-
Customs

New Delhi, the 30th 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), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts, -

(i) goods of the description as specified in column (3) of the TABLE I appended hereto and falling under the Tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as specified in the corresponding entry in column (2) of the said TABLE, from so much of the duty of customs leviable thereon as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said TABLE;

(ii) goods of the description as specified in column (3) of the TABLE II appended hereto and falling under the Tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as specified in the corresponding entry in column (2) of the said TABLE, from so much of the duty of customs leviable thereon as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said TABLE and from so much of the Agriculture Infrastructure and Development Cess (AIDC) leviable under section 124 of the Finance Act, 2021 (13 of 2021), as is in excess of the amount calculated at the rate specified in the corresponding entry in column (5) of the said TABLE;

(iii) goods of the description specified in column (3) of the TABLE III appended below, and falling within the Tariff item of the First Schedule to the Customs Tariff Act, 1975, as are specified in the corresponding entry in column (2) of the said TABLE in such quantity of total imports of such goods in a year, as specified in column (4) of the said TABLE (hereinafter referred to as the 'tariff rate quota (TRQ) quantity'), from so much of the duty of customs leviable thereon under the said First Schedule as is in excess of the amount calculated at the rate as specified in the corresponding entry in column (5) of the said TABLE (hereinafter referred to as the 'In-quota tariff rate') and from so much of the Agriculture Infrastructure and Development Cess (AIDC) leviable under section 124 of the Finance Act, 2021 (13 of 2021), as is in excess of the amount calculated at the rate as specified in the corresponding entry in column (6) of the said TABLE (hereinafter referred to as the 'In-quota AIDC rate') , subject to any of the conditions, specified in the Annexure to this notification, the condition number of which is mentioned in the corresponding entry in column (7) of the said TABLE,

when imported into Republic of India from The United Arab Emirates:

Provided that the exemption shall be available only if importer proves to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, that the goods in respect of which the benefit of this exemption is claimed are of the origin of The United Arab Emirates, in terms of rules as may be notified in this regard by the Central Government by publication in the Official Gazette of India read with Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020.

2. This notification shall come into force with effect from the 1st day of May, 2022.

Relevant extract of the Table of good falling under Chapter 54 – 63

TABLE I

S.No.	Tariff Item	Description	BCD Rate in % (unless otherwise specified)
(1)	(2)	(3)	(4)
5492	54011000	All Goods	0
5493	54012000	All Goods	0
5494	54021110	All Goods	0
5495	54021910	All Goods	0

5496	54021920	All Goods	0
5497	54021990	All Goods	0
5498	54022010	All Goods	0
5499	54022090	All Goods	0
5500	54023100	All Goods	0
5501	54023200	All Goods	0
5502	54023300	All Goods	0
5503	54023400	All Goods	0
5504	54023910	All Goods	0
5505	54023920	All Goods	0
5506	54023990	All Goods	0
5507	54024400	All Goods	0
5508	54024500	All Goods	0
5509	54024600	All Goods	0
5510	54024700	All Goods	0
5511	54024800	All Goods	0
5512	54024900	All Goods	0
5513	54025100	All Goods	0
5514	54025210	All Goods	0
5515	54025290	All Goods	0
5516	54025300	All Goods	0
5517	54025990	All Goods	0
5518	54026100	All Goods	0
5519	54026200	All Goods	0
5520	54026300	All Goods	0
5521	54026910	All Goods	0
5522	54026920	All Goods	0
5523	54026940	All Goods	0
5524	54026950	All Goods	0
5525	54026960	All Goods	0
5526	54026990	All Goods	0
5527	54031010	All Goods	0
5528	54031020	All Goods	0
5529	54031090	All Goods	0
5530	54033100	All Goods	0
5531	54033200	All Goods	0
5532	54033300	All Goods	0
5533	54033910	All Goods	0
5534	54033990	All Goods	0
5535	54034110	All Goods	0
5536	54034120	All Goods	0
5537	54034130	All Goods	0
5538	54034140	All Goods	0
5539	54034150	All Goods	0
5540	54034160	All Goods	0
5541	54034170	All Goods	0
5542	54034180	All Goods	0
5543	54034190	All Goods	0

5544	54034210	All Goods	0
5545	54034220	All Goods	0
5546	54034230	All Goods	0
5547	54034240	All Goods	0
5548	54034250	All Goods	0
5549	54034290	All Goods	0
5550	54034911	All Goods	0
5551	54034912	All Goods	0
5552	54034913	All Goods	0
5553	54034914	All Goods	0
5554	54034915	All Goods	0
5555	54034919	All Goods	0
5556	54034990	All Goods	0
5557	54041100	All Goods	0
5558	54041200	All Goods	0
5559	54041910	All Goods	0
5560	54041920	All Goods	0
5561	54041990	All Goods	0
5562	54049010	All Goods	0
5563	54049020	All Goods	0
5564	54049090	All Goods	0
5565	54050000	All Goods	0
5566	54060010	All Goods	0
5567	54060020	All Goods	0
5568	54071011	All Goods	0
5569	54071012	All Goods	0
5570	54071013	All Goods	0
5571	54071014	All Goods	0
5572	54071015	All Goods	0
5573	54071016	All Goods	0
5574	54071019	All Goods	0
5575	54071021	All Goods	0
5576	54071022	All Goods	0
5577	54071023	All Goods	0
5578	54071024	All Goods	0
5579	54071025	All Goods	0
5580	54071026	All Goods	0
5581	54071029	All Goods	0
5582	54071031	All Goods	0
5583	54071032	All Goods	0
5584	54071033	All Goods	0
5585	54071034	All Goods	0
5586	54071035	All Goods	0
5587	54071036	All Goods	0
5588	54071039	All Goods	0
5589	54071041	All Goods	0
5590	54071042	All Goods	0
5591	54071043	All Goods	0

5592	54071044	All Goods	0
5593	54071045	All Goods	0
5594	54071046	All Goods	0
5595	54071049	All Goods	0
5596	54071091	All Goods	0
5597	54071092	All Goods	0
5598	54071093	All Goods	0
5599	54071094	All Goods	0
5600	54071095	All Goods	0
5601	54071096	All Goods	0
5602	54071099	All Goods	0
5603	54072010	All Goods	0
5604	54072020	All Goods	0
5605	54072030	All Goods	0
5606	54072040	All Goods	0
5607	54072090	All Goods	0
5608	54073010	All Goods	0
5609	54073020	All Goods	0
5610	54073030	All Goods	0
5611	54073040	All Goods	0
5612	54073090	All Goods	0
5613	54074111	All Goods	0
5614	54074112	All Goods	0
5615	54074113	All Goods	0
5616	54074114	All Goods	0
5617	54074119	All Goods	0
5618	54074121	All Goods	0
5619	54074122	All Goods	0
5620	54074123	All Goods	0
5621	54074124	All Goods	0
5622	54074129	All Goods	0
5623	54074210	All Goods	0
5624	54074220	All Goods	0
5625	54074230	All Goods	0
5626	54074240	All Goods	0
5627	54074290	All Goods	0
5628	54074300	All Goods	0
5629	54074410	All Goods	0
5630	54074420	All Goods	0
5631	54074430	All Goods	0
5632	54074440	All Goods	0
5633	54074490	All Goods	0
5634	54075111	All Goods	0
5635	54075119	All Goods	0
5636	54075121	All Goods	0
5637	54075129	All Goods	0
5638	54075210	All Goods	0
5639	54075220	All Goods	0

5640	54075230	All Goods	0
5641	54075240	All Goods	0
5642	54075290	All Goods	0
5643	54075300	All Goods	0
5644	54075410	All Goods	0
5645	54075420	All Goods	0
5646	54075430	All Goods	0
5647	54075490	All Goods	0
5648	54076110	All Goods	0
5649	54076120	All Goods	0
5650	54076190	All Goods	0
5651	54076900	All Goods	0
5652	54077110	All Goods	0
5653	54077120	All Goods	0
5654	54077200	All Goods	0
5655	54077300	All Goods	0
5656	54077400	All Goods	0
5657	54078111	All Goods	0
5658	54078112	All Goods	0
5659	54078113	All Goods	0
5660	54078114	All Goods	0
5661	54078115	All Goods	0
5662	54078116	All Goods	0
5663	54078119	All Goods	0
5664	54078121	All Goods	0
5665	54078122	All Goods	0
5666	54078123	All Goods	0
5667	54078124	All Goods	0
5668	54078125	All Goods	0
5669	54078126	All Goods	0
5670	54078129	All Goods	0
5671	54078210	All Goods	0
5672	54078220	All Goods	0
5673	54078230	All Goods	0
5674	54078240	All Goods	0
5675	54078250	All Goods	0
5676	54078260	All Goods	0
5677	54078290	All Goods	0
5678	54078300	All Goods	0
5679	54078410	All Goods	0
5680	54078420	All Goods	0
5681	54078430	All Goods	0
5682	54078440	All Goods	0
5683	54078450	All Goods	0
5684	54078460	All Goods	0
5685	54078470	All Goods	0
5686	54078490	All Goods	0
5687	54079110	All Goods	0

5688	54079120	All Goods	0
5689	54079200	All Goods	0
5690	54079300	All Goods	0
5691	54079400	All Goods	0
5692	54081000	All Goods	0
5693	54082110	All Goods	0
5694	54082120	All Goods	0
5695	54082211	All Goods	0
5696	54082212	All Goods	0
5697	54082213	All Goods	0
5698	54082214	All Goods	0
5699	54082215	All Goods	0
5700	54082216	All Goods	0
5701	54082217	All Goods	0
5702	54082218	All Goods	0
5703	54082219	All Goods	0
5704	54082220	All Goods	0
5705	54082290	All Goods	0
5706	54082300	All Goods	0
5707	54082411	All Goods	0
5708	54082412	All Goods	0
5709	54082413	All Goods	0
5710	54082414	All Goods	0
5711	54082415	All Goods	0
5712	54082416	All Goods	0
5713	54082417	All Goods	0
5714	54082418	All Goods	0
5715	54082419	All Goods	0
5716	54082490	All Goods	0
5717	54083110	All Goods	0
5718	54083120	All Goods	0
5719	54083211	All Goods	0
5720	54083212	All Goods	0
5721	54083213	All Goods	0
5722	54083214	All Goods	0
5723	54083215	All Goods	0
5724	54083219	All Goods	0
5725	54083290	All Goods	0
5726	54083300	All Goods	0
5727	54083411	All Goods	0
5728	54083412	All Goods	0
5729	54083413	All Goods	0
5730	54083414	All Goods	0
5731	54083415	All Goods	0
5732	54083416	All Goods	0
5733	54083417	All Goods	0
5734	54083418	All Goods	0
5735	54083419	All Goods	0

5736	54083420	All Goods	0
5737	54083490	All Goods	0
5738	55011100	All Goods	0
5739	55011900	All Goods	0
5740	55012000	All Goods	0
5741	55013000	All Goods	0
5742	55014000	All Goods	0
5743	55019010	All Goods	0
5744	55019090	All Goods	0
5745	55021010	All Goods	0
5746	55021090	All Goods	0
5747	55029010	All Goods	0
5748	55029090	All Goods	0
5749	55031110	All Goods	0
5750	55031120	All Goods	0
5751	55031190	All Goods	0
5752	55031910	All Goods	0
5753	55031920	All Goods	0
5754	55031930	All Goods	0
5755	55031990	All Goods	0
5756	55032000	All Goods	0
5757	55033010	All Goods	0
5758	55033090	All Goods	0
5759	55034000	All Goods	0
5760	55039010	All Goods	0
5761	55039020	All Goods	0
5762	55039030	All Goods	0
5763	55039090	All Goods	0
5764	55041011	All Goods	0
5765	55041019	All Goods	0
5766	55041021	All Goods	0
5767	55041029	All Goods	0
5768	55041090	All Goods	0
5769	55049010	All Goods	0
5770	55049020	All Goods	0
5771	55049030	All Goods	0
5772	55049090	All Goods	0
5773	55051010	All Goods	0
5774	55051090	All Goods	0
5775	55052000	All Goods	0
5776	55061000	All Goods	0
5777	55062000	All Goods	0
5778	55063000	All Goods	0
5779	55064000	All Goods	0
5780	55069010	All Goods	0
5781	55069090	All Goods	0
5782	55070010	All Goods	0
5783	55070020	All Goods	0

5784	55070030	All Goods	0
5785	55070040	All Goods	0
5786	55070090	All Goods	0
5787	55081000	All Goods	0
5788	55082000	All Goods	0
5789	55091100	All Goods	0
5790	55091200	All Goods	0
5791	55092100	All Goods	0
5792	55092200	All Goods	0
5793	55093100	All Goods	0
5794	55093200	All Goods	0
5795	55094110	All Goods	0
5796	55094120	All Goods	0
5797	55094130	All Goods	0
5798	55094190	All Goods	0
5799	55094210	All Goods	0
5800	55094220	All Goods	0
5801	55094230	All Goods	0
5802	55094290	All Goods	0
5803	55095100	All Goods	0
5804	55095200	All Goods	0
5805	55095300	All Goods	0
5806	55095900	All Goods	0
5807	55096100	All Goods	0
5808	55096200	All Goods	0
5809	55096900	All Goods	0
5810	55099100	All Goods	0
5811	55099200	All Goods	0
5812	55099910	All Goods	0
5813	55099990	All Goods	0
5814	55101110	All Goods	0
5815	55101120	All Goods	0
5816	55101190	All Goods	0
5817	55101210	All Goods	0
5818	55101220	All Goods	0
5819	55101290	All Goods	0
5820	55102010	All Goods	0
5821	55102020	All Goods	0
5822	55102090	All Goods	0
5823	55103010	All Goods	0
5824	55103020	All Goods	0
5825	55103090	All Goods	0
5826	55109010	All Goods	0
5827	55109020	All Goods	0
5828	55109030	All Goods	0
5829	55109090	All Goods	0
5830	55111000	All Goods	0
5831	55112000	All Goods	0

5832	55113010	All Goods	0
5833	55113090	All Goods	0
5834	55121110	All Goods	0
5835	55121120	All Goods	0
5836	55121910	All Goods	0
5837	55121920	All Goods	0
5838	55121990	All Goods	0
5839	55122110	All Goods	0
5840	55122120	All Goods	0
5841	55122910	All Goods	0
5842	55122920	All Goods	0
5843	55122990	All Goods	0
5844	55129110	All Goods	0
5845	55129120	All Goods	0
5846	55129910	All Goods	0
5847	55129920	All Goods	0
5848	55129990	All Goods	0
5849	55131110	All Goods	0
5850	55131120	All Goods	0
5851	55131210	All Goods	0
5852	55131220	All Goods	0
5853	55131310	All Goods	0
5854	55131320	All Goods	0
5855	55131910	All Goods	0
5856	55131920	All Goods	0
5857	55132100	All Goods	0
5858	55132300	All Goods	0
5859	55132900	All Goods	0
5860	55133100	All Goods	0
5861	55133900	All Goods	0
5862	55134100	All Goods	0
5863	55134900	All Goods	0
5864	55141110	All Goods	0
5865	55141120	All Goods	0
5866	55141210	All Goods	0
5867	55141220	All Goods	0
5868	55141910	All Goods	0
5869	55141920	All Goods	0
5870	55142100	All Goods	0
5871	55142200	All Goods	0
5872	55142300	All Goods	0
5873	55142900	All Goods	0
5874	55143011	All Goods	0
5875	55143012	All Goods	0
5876	55143013	All Goods	0
5877	55143019	All Goods	0
5878	55144100	All Goods	0
5879	55144200	All Goods	0

5880	55144300	All Goods	0
5881	55144900	All Goods	0
5882	55151110	All Goods	0
5883	55151120	All Goods	0
5884	55151130	All Goods	0
5885	55151140	All Goods	0
5886	55151190	All Goods	0
5887	55151210	All Goods	0
5888	55151220	All Goods	0
5889	55151230	All Goods	0
5890	55151240	All Goods	0
5891	55151290	All Goods	0
5892	55151310	All Goods	0
5893	55151320	All Goods	0
5894	55151330	All Goods	0
5895	55151340	All Goods	0
5896	55151390	All Goods	0
5897	55151910	All Goods	0
5898	55151920	All Goods	0
5899	55151930	All Goods	0
5900	55151940	All Goods	0
5901	55151990	All Goods	0
5902	55152110	All Goods	0
5903	55152120	All Goods	0
5904	55152130	All Goods	0
5905	55152140	All Goods	0
5906	55152190	All Goods	0
5907	55152210	All Goods	0
5908	55152220	All Goods	0
5909	55152230	All Goods	0
5910	55152240	All Goods	0
5911	55152290	All Goods	0
5912	55152910	All Goods	0
5913	55152920	All Goods	0
5914	55152930	All Goods	0
5915	55152940	All Goods	0
5916	55152990	All Goods	0
5917	55159110	All Goods	0
5918	55159120	All Goods	0
5919	55159130	All Goods	0
5920	55159140	All Goods	0
5921	55159190	All Goods	0
5922	55159910	All Goods	0
5923	55159920	All Goods	0
5924	55159930	All Goods	0
5925	55159940	All Goods	0
5926	55159950	All Goods	0
5927	55159990	All Goods	0

5928	55161110	All Goods	0
5929	55161120	All Goods	0
5930	55161200	All Goods	0
5931	55161300	All Goods	0
5932	55161410	All Goods	0
5933	55161420	All Goods	0
5934	55161490	All Goods	0
5935	55162110	All Goods	0
5936	55162120	All Goods	0
5937	55162200	All Goods	0
5938	55162300	All Goods	0
5939	55162400	All Goods	0
5940	55163110	All Goods	0
5941	55163120	All Goods	0
5942	55163200	All Goods	0
5943	55163300	All Goods	0
5944	55163400	All Goods	0
5945	55164110	All Goods	0
5946	55164120	All Goods	0
5947	55164200	All Goods	0
5948	55164300	All Goods	0
5949	55164400	All Goods	0
5950	55169110	All Goods	0
5951	55169120	All Goods	0
5952	55169200	All Goods	0
5953	55169300	All Goods	0
5954	55169400	All Goods	0
5955	56012110	All Goods	0
5956	56012190	All Goods	0
5957	56012200	All Goods	0
5958	56012900	All Goods	0
5959	56013000	All Goods	0
5960	56021000	All Goods	0
5961	56022100	All Goods	0
5962	56022910	All Goods	0
5963	56022920	All Goods	0
5964	56022990	All Goods	0
5965	56029010	All Goods	0
5966	56029090	All Goods	0
5967	56031110	All Goods	0
5968	56031190	All Goods	0
5969	56031200	All Goods	0
5970	56031300	All Goods	0
5971	56031400	All Goods	0
5972	56039100	All Goods	0
5973	56039200	All Goods	0
5974	56039310	All Goods	0
5975	56039390	All Goods	0

5976	56039410	All Goods	0
5977	56039420	All Goods	0
5978	56039490	All Goods	0
5979	56041000	All Goods	0
5980	56049000	All Goods	0
5981	56050010	All Goods	0
5982	56050020	All Goods	0
5983	56050090	All Goods	0
5984	56060010	All Goods	0
5985	56060020	All Goods	0
5986	56060030	All Goods	0
5987	56060090	All Goods	0
5988	56072100	All Goods	0
5989	56072900	All Goods	0
5990	56074100	All Goods	0
5991	56074900	All Goods	0
5992	56075010	All Goods	0
5993	56075020	All Goods	0
5994	56075030	All Goods	0
5995	56075040	All Goods	0
5996	56075090	All Goods	0
5997	56079010	All Goods	0
5998	56079020	All Goods	0
5999	56079090	All Goods	0
6000	56081110	All Goods	0
6001	56081190	All Goods	0
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[F. No. CBIC-190354/223/2021–TRU]

(Nitish Karnatak)
Under Secretary to the Government of India