

F. No. 354/05/2023-TRU
Government of India
Ministry of Finance
(Department of Revenue)
Tax Research Unit

Room No 1461, North Block
New Delhi, the 5th June, 2023

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216.

OFFICE MEMORANDUM

Subject: Review of conditional exemptions or concessional BCD rates for imports -reg.

The conditional customs duty rate / exemption dispensation provided to import of goods with validity upto 31st March 2024 are currently being taken up for review. The review exercise includes conditional exemption entries covered by notification No. 50/2017-Customs as well as other standalone exemption notifications. In this connection, a list of such exemptions pertaining to your department (whose validity is expiring on 31st March 2024) is enclosed.

2. It is requested to get the matter examined and share views /comments on as to whether such exemptions need to be continued after 31.3.2024 or allowed to be lapsed after 31.03.2024 in the format attached. In the event it is felt that any exemption needs to be continued, it is requested to provide detailed justification of the same along with information on whether such goods are domestically manufactured. Since this is a time-bound exercise, comments may kindly be provided latest by **30th June 2023**. The comments may also be mailed to js-tru01@gov.in.

3. In case of difficulty or any clarifications, please feel free to contact Shri. Sandesh Lokhande, Technical Officer (slokhande.9@gov.in 011 2309 5547) or Shri. Rakesh Dahiya, Deputy Secretary (rakesh.dahiya@gov.in 011 2309 5518)

(Limatula Yaden)

Joint Secretary (TRU)

Tel: 23092687

To,

M/o Textiles,
Udyog Bhawan, New Delhi 110001
(Ms. Rachna Shah, Secretary)

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Secretary (Textiles)
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Annexure I

SN.	S.No of 50 of 2017	CTH	Description of goods (Indicative)	Applicable BCD	Remarks from the Ministry
1	257	39, 48 or any other Chapter	Tags, labels, stickers, belts, buttons, hangers or printed bags, imported by bonafide exporters	Nil	
2	257A	39, 48 or any other Chapter	Specified goods used in manufacture of handicraft items for export when imported by bonafide exporter	Nil	
3	257B	39, 48 or any other Chapter	Specified goods used in manufacture of textile or leather garments for export when imported by bonafide exporter	Nil	
4	257C	39, 48 or any other Chapter	Specified goods used in manufacture of leather or synthetic footwear or other leather products for export when imported by bonafide exporter	Nil	
5	271	3907 29 10	Polytetramethylene ether glycol, (PT MEG) for use in manufacture of spandex yarn	Nil	
6	326	56031100, 56031190	Hydrophilic /Hydrophobic Non- Woven, imported for use in the manufacture of Adult Diapers	5%	
7	329	6001 10 or 6001 92	Pile fabrics for the manufacture of toys	10%	