Circular No. 16/97-Cus.
dated 4/6/97

F.No. 528/46/97 - Cus (TU)

Government of India
Ministry of Finance
Department of Revenue (Tariff Unit)

Subject : Specifying District Magistrate/ District Collectors/Dy. Commissioners as the person for the purposes of Sl. No. 1 to Notification No.148 / 94-Cus. - Regarding

In terms of Sl.No. 1 to Notification No. 148 / 94-Cus. dated 13.7.94, foodstuffs, medicines, medical stores of perishable nature, clothing's and blankets imported by a charitable organisation, as free gift, are exempted from payment of Customs duty subject to condition mentioned therein. Clause (III) (a) of the said conditions requires the importer to produce a certificate to the Asstt. Commissioner of Customs from the State Govt. concerned or from person or institution specified by the CBEC certifying that importing institutions a *bona fide* organisation engaged in the distribution of relief supplies to the poor and needy, free of cost, without any distinction of caste, creed or race. Clause (v) of the said conditions requires the importers to furnish from the State Government concerned or from the persons or institutions specified by the Central Board of Excise and Customs a certificate stating that the said goods have been distributed to the poor and needy, free of cost without any distinction of caste, creed and race.

2. Requests have been made by certain charitable institutions to specify person other than State Government to issue certificates for the purposes of this notification.

3. Board has considered the request and I am directed to say that in exercise of the powers conferred to it vide clause (III) (a) of the condition mentioned against Sl. No. 1 of the Notification 148/ 94- Customs dated 13.7.94, as amended from time to time , the Central Board of Excise and Customs hereby specify District Magistrate / Dy. Commissioners/ District Collectors of the Jurisdiction where the Registered office of the importing organisation is situated, as the person specified for the said clause (III) (a).

4. As regards the issue of certificate for the purposes of clause (v), it may be mentioned it has already been stated vide G.I.M.F. (D.R.) letter No.10/ 152060-v dated 18.1.63 (reproduced in appraising manual volume II, page No. 85) that a certificate from the District Collector of his nominee regarding the proper distribution of the goods would be regarded as acceptable evidence for this purpose. Besides, the Board vide Circular No. 29 / 96-Customs dated 24th May, 1996 issued from file No. 526/ 86/ 95-Cus (TU) has also authorised jurisdictional Asstt. Commissioners of Central Excise to issue the distribution certificate. Therefore, distribution certificates issued by the District Magistrate / Dy. Commissioners /District Collector or his nominee and Asstt. Commissioner of Central Excise would be regarded as acceptable evidence for the purposes of distribution of goods.

5. Assessing officers and Trade may be suitably informed in this regard.

Sd /-
(V.K. Singh)
Senior Technical Officer