6th January, 2003

Notification No. 2/2003 - Customs (N.T.)

Whereas the Central Government vide notification of the Government of India in the erstwhile Ministry of Finance (Department of Revenue), number - 29/98-Customs, dated the 2nd June, 1998, exempted from special additional duty of Customs, leviable under section 3A of the Customs Tariff Act, 1975 (51 of 1975), interalia, the following goods:

All goods falling within the First Schedule to the said Customs Tariff Act, which are exempt from;-

(a)	the whole of the duty of customs leviable thereon under the said Schedule, and
(b)	the whole of the additional duty of customs leviable thereon under sub-section (1) of section (3) of the said Customs Tariff Act.

And, whereas the Central Government vide notification of the Government of India in the erstwhile Ministry of Finance (Department of Revenue), number - 34/98-Customs, dated the 13th June, 1998, exempted from special additional duty, interalia the following goods:

(i) All goods falling within the said First Schedule, which are exempt from;-

(a)	the whole of the duty of customs leviable thereon under the said Schedule, and
(b)	the whole of the additional duty of customs leviable thereon under sub-section (1) of section (3) of the said Customs Tariff Act.

(ii) All goods falling within the said First Schedule;-

(a)	in the case of which Free rates of duty of customs are specified in column (4) or column (5), as the case may be, of the said First Schedule, and
(b)	which are exempt from the whole of the additional duty of customs leviable thereon under sub-section (1) of section (3) of the said Customs Tariff Act

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And, whereas the Central Government vide notification of the Government of India in the erstwhile Ministry of Finance (Department of Revenue), number - 56/98-Customs, dated the 1st August, 1998, exempted from special additional duty, interalia, the following goods:

(i) All goods falling within the said First Schedule, which are exempt from;-

(a)	the whole of the duty of customs leviable thereon under the said Schedule, and
(b)	the whole of the additional duty of customs leviable thereon under sub-section (1) of section (3) of the said Customs Tariff Act.

(ii) All goods falling within the said First Schedule,-

(a)	in the case of which Free rates of duty of customs are specified in column (4) or column (5), as the case may be, of the said First Schedule, and
(b)	which are exempt from the whole of the additional duty of customs leviable thereon under sub-section (1) of section (3) of the said Customs Tariff Act or on which no amount of said additional duty of customs is payable for any reason.

And, whereas, during the period from 2nd June, 1998 to 12th June, 1998, the goods imported by several importers in the case of which Free rates of duty of customs were specified and which were exempt from the whole of the additional duty of customs leviable thereon or on which no amount of the said additional duty of customs was payable for any reason and claimed exemption from special additional duty under the notification number - 29/98-Customs, dated 2nd June, 1998.

And, whereas, during the period from 13th June, 1998 to 31st July, 1998, the goods imported by several importers in the case of which Free rates of duty of customs were specified and which were not exempted from the whole of the additional duty of customs by way of an exemption notification, but on which nevertheless, no amount of the said additional duty of customs was payable for any reason, and claimed benefit of the notification number - 34/98-Customs, dated 13th June, 1998.

And, whereas, the Central Government is satisfied that according to a practice that was generally prevalent regarding levy of duty (including non-levy there of) under the Customs Act, 1962 (52 of 1962) and said Customs Tariff Act on the goods imported by several importers as mentioned in paragraph, 4 and 5 above, the special additional duty of customs were not being levied extending benefit of the aforesaid notifications, during the period commencing on and from 2nd June, 1998 and ending with the 31st July, 1998.

Now, therefore, in exercise of the powers conferred by section 28A of the said Customs Act, the Central Government, hereby directs that the special additional duty of customs payable under the said Customs Act, and section 3A of the Customs Tariff Act, 1975, on the goods imported by several importers as mentioned in paragraphs 4 and 5 above, but for the said practice shall not be required to be paid on the said goods imported during the period from 2nd June, 1998 to 31st July, 1998.

D. S. Garbyal
Under Secretary to the Government of India

F. NO. - 523/6/2000 - CUS(T.U.)

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