Circular No. 29/96-Cus.
dated 24/5/96

F.No. 528/86/95-CUS (TU)

Government of India
Ministry of Finance
Department of Revenue, New Delhi

Subject: Authorisation of Assistant Commissioners of Central Excise to issue distribution certificates for the purposes of notification no. 148/94- Cus. - Reg.

The undersigned is directed to refer to the provision of notification no. 148/94-Cus. dt. 13.7.94, Sl. No. 1 of the Table which exempts the import duties on foodstuffs, medicines, clothing etc. imported by reconised charitable organisation for free distribution.

2. The exemption stipulates two kinds of certifications, one at the time of clearance regarding the bonafide nature of the organisation (condition iii [a]) and the other regarding the actual distribution of the items (condition [v]) which are to be made by either the State Government or by a person authorised by the Board in this regard.

3. Accepting a recommendation by the Conference of the Commissioners of Customs, held in June, 1995 in Bangalore, the Board hereby authorises the jurisdictional Assistant Commissioners of Central Excise to issue the distribution certificates as mentioned in condition (v) of the said notification, in the from as appended. **The other certificate regarding the bonafides of the organisation will continue to be issued by the State Government only.**

4. The Assessing Officers and the Trade may be suitably informed through Departmental orders and Trade Notices.

Sd/-
(A.K. Raghunathan)
S.T.O. Customs (TU)

IndiaCode

Certificate in Terms of Condition (v) of S.No. 1 of Notification 148/94 Customs.

The is certify that the goods as described below have been distributed to the poor and the needy, free of cost without any distinction of caste, creed or race. The said distribution has been made under the direct supervision of the officers of this department.

S. No.	Importer's Name	Description of goods	Bill of Entry Details

Place : (Name)

Date : Assistant Commissioner of Central Excise
(Name of the Division and the Commissionerate) Tel: