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GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

Notification No.113 /2013 - Customs (N. T.)

New Delhi, the 27th November, 2013

G.S.R (E). - WHEREAS the Jute products falling under headings 5310 and 6305 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act) and also specified in terms of the corresponding headings of the First Schedule to the Central Excise Act, 1985 (5 of 1986), in column (2) of the Table to the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.30/2004-Central Excise, dated the 09th July, 2004, were exempted from the whole of the duty of excise leviable thereon under the Central Excise Act, 1944 (1 of 1944), subject to fulfilment of the condition as specified in the proviso to the said notification, were allowed to be imported from Bangladesh during the period commencing on the 9th day of July, 2004 and ending with the 13thday of February, 2011 by extending the exemption available under the said notification;

AND WHEREAS, the Central Government is satisfied that according to a practice that was generally prevalent regarding levy of duty (including non-levy thereof) under the Customs Act, 1962 (52 of 1962) (hereinafter referred to as the Customs Act), the Jute products falling under headings 5310 and 6305 of the First Schedule to the Customs Tariff Act, that were being allowed to be imported from Bangladesh by exempting from the whole of the additional duty of customs, leviable thereon under sub-section (1) of Section 3 under the said Customs Tariff Act were liable to a higher amount of duty than what was levied according to the said practice, during the aforesaid period;

NOW, THEREFORE, in exercise of the powers conferred by section 28A of the Customs Act, the Central Government, hereby, directs that the whole of the additional duty of customs, leviable thereon under sub-section (1) of section 3 under the Customs Tariff Act, on the Jute products falling under headings 5310 and 6305 of the First Schedule to the Customs Tariff Act, imported from Bangladesh, but for the said practice, shall not be required to be paid in respect of the said goods on which the aforesaid duty of customs was not levied during the aforesaid period on account of the said practice.

F. No. 521/101/2010-STO (TU)

(M.V.Vasudevan)
Under Secretary to the Government of India