Circular No. 21 /2012-Customs

F.No.528/16/2010-CUS(TU)
Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Excise & Customs
Tariff Unit
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229-A, North Block,
New Delhi-110 001.
1st August,,2012.

To

All Chief Commissioners of Customs / Customs (Prev.).
All Chief Commissioners of Customs & Central Excise.
All Commissioners of Customs / Customs (Prev.).
All Commissioners of Customs & Central Excise.
The Principal Chief Controller of Accounts (C&CE).

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Subject: Clarification on the scope of exemption Notification No.146/94-Customs dated 13-07-1994.

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Sir / Madam,

I am directed to invite your attention to Notification No.146/94-Customs dated 13.7.1994 wherein duty concessions have been extended to certain specified sports goods, equipments and requisites.

2. The matter has been examined by the Board. From the wordings of the notification no. 146/64-Customs dated 13.07.1994, it is seen that the exemption covers two broad categories of goods. First category covering sports goods required for training purposes by a sports person of outstanding eminence, which are listed in specified terms under each item or sport such as Archery, Athletics, Badminton etc. The second category being the goods that are described in general as 'sports goods, sports equipments and sports requisites' and their 'spares, accessories and consumables' for import by specified sports bodies for national or international completion/ championship.

3. In the second category of goods earlier Board has examined the scope of exemption for 'sports requisite' in the above said notification and clarified vide Circular No. 70/2002-Cus as follows:

"the exemption provided under Notification No. 146/94-Cus. is wide enough to include all kind of sports requisites falling within any chapter of the Customs Tariff and therefore, exemption may not be denied to such goods merely on a technical ground or taking a narrow meaning of the term sports requisite."

In view of this and since the notification covers all goods of the description specified therein and falling under any of the chapter of the first schedule, the issue of classification of imported item would not be relevant for the purpose of extending the exemption.

4. In view of the above, it is to clarify that the description of the goods exempted under S.No. 1(a) is "Sports goods, sports equipments and sports requisites" and under 1(b) is "spares, accessories and consumables of (a)", Hence, all types of goods, whether it is an equipment or simple item required for sport are covered under the category 1(a). It is also clear that the sport equipment covered here includes its spares, accessories and consumables. Hence it could be concluded that the scope of coverage of goods under the category 'sports goods, sports equipment, sports requisites' is comprehensive. The said exemption entry is subject to specific

conditions such as production of certificate from specified sports bodies/federations for its usage in National or International championship or competition and an undertaking from the importer that the said goods are required for the intended purpose of use. There is no distinction between mandatory or optional accessory for inclusion or exclusion in the exemption notification. Further there is no distinction between general purpose equipment or specialized equipment to the extent it is a sport equipment for extending the notification benefit. Apparently it excludes only those types of equipments which are general purpose machines.

5. Difficulties, if any, faced in the implementation of these instructions, may be immediately brought to the notice of the Board.

Yours faithfully,

(A.K.Goel)
Senior Technical Officer

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