Circular No. 9 / 2011-Customs

F.No.528/12/2010-STO (TU) - Part I
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
Tariff Unit

229A, North Block, New Delhi -110001,
21st February, 2011.

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,
All Director Generals under CBEC.

IndiaCode

Subject:- Customs duty exemption benefit to BCCI - Reg.

Sir / Madam,

Your Kind attention is invited to Board's Circular No.5/2011-Customs dated 17.1.2011 wherein it was informed that, since BCCI has ceased to be a National Sports Federation or Apex Body for the game of Cricket in India, BCCI would not be eligible for the benefit of Notification No.21/2002-Cus. dated 1.3.2002 or any other Customs notification. For the purpose of removal of doubts, it is clarified that, the ineligibility indicated therein, of BCCI or any one certified by BCCI, applies wherever BCCI claims a notification benefit by virtue of being National Sports Federation / Apex Body controlling the game of Cricket.

2. Further, the Ministry of Youth Affairs and Sports informed that they have issued a few certificates to the Board of Control for Cricket in India (BCCI) for duty free import of various items under Notification No.3/89-Customs dated 9.1.1989. The issue has been examined by the Board, and accordingly it is clarified that, in terms of condition 1 (b) of the notification 3/89-Cus dated 9.1.1989, it is essential that the Ministry should be administratively concerned with the event. Since BCCI is not recognized as an Apex Body or National Sports Federation, and the Ministry of Youth Affairs and Sports has no administrative concern with the event of ICC World Cup, 2011, the benefit of Notification No.3/89 - Cus. dated 9.1.1989 is also not applicable to the imports made by the BCCI or any one certified by the BCCI.

3. However, the Central Government has issued a separate notification No. 7 / 2011 - Customs dated 9.2.2011 for the benefit of the ICC World Cup, 2011 being organized by the BCCI, and imports made for the event may be assessed in terms of this notification subject to conditions specified therein.

4. Difficulty faced, if any, may be brought to notice of the Board.

Yours faithfully,
(B.Timothy)
Senior Technical Officer (Tariff Unit)

Circulation: As usual