Circular No. 11/97 -Cus.
dated 8/5/97

F. No. 328/46/97 -Cus (TU)

Government of India
Ministry of Finance
Department of Revenue, (Tariff Unit)

Subject : Request to specify Missionaries of charity as one of the institutions for the issue of distribution of certificates
in respect of articles imported tax free gift under Sl No. 1 to Notf. 198/94 - Cus.

In terms of Sl. No. 1 to Notification No. 148/94-Cus. dated 13/7/97, foodstuffs, medicines, medical stores of perishable nature, clothing and blankets imported by a charitable organisation, as free gift, are exempted from payment of Customs duty subject to condition mentioned therein. Clause (v) of the said condition requires the importer to furnish undertaking to the Asst. Commissioner of customs to the effect that he would furnish from the State Govt. concerned or from person or institution specified by the CBEC a certificate stating that the goods have been distributed to the poor and needy, free of cost, without any distinction of caste, creed or race.

2. It has been requested by the Missionaries of Charity that for the purposes of said condition, Missionaries of Charity may be specified as one of the institutions for the purposes of clause (v) of the said condition so that the distribution certificate issued by them may be acceptable to the Customs.

3. The Board has considered the request of Missionaries of Charity and I am directed to say that in exercise of powers conferred to it vide clause (v) of the conditions mentioned against sl. No. 1 of the notification 148/94 customs dated 13.7.94, as amended from time, the Central Board of Excise and Customs hereby specify Missionaries of Charity, 54 A Lower Circular Road Calcutta - 16 as the institution for the purposes of said clause (v).

4. Missionaries of Charity has been advised to nominate the person (s) from their organisation who will issue certificate in this regard and communicate to the customs House (s).

Sd /-
(V.K. Singh)
Sr. Technical Officer

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