

Notification

Customs

Notification No. 55/2022-Customs

Dated 31 October 2022

Central Government seeks to provide export duty exemption to specified varieties of Rice subject to the prescribed condition(s).

G.S.R.(E). -In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column(3) of the Table below, falling within the Chapter, heading, sub-heading or tariff item of the Second Schedule to the Customs Tariff Act, 1975 (51 of 1975), specified in the corresponding entry in column (2) of the said Table, when exported out of India, from so much of the duty of customs leviable thereon under the said Second Schedule as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table, subject to any of the condition(s), specified in the Annexure to this notification, the condition number(s) of which is mentioned in the corresponding entry in column (5) of the said Table, namely: -

Sl. No	Chapter or heading or sub-heading or tariff item	Description of goods	Rate of duty	Condition number(s)
(1)	(2)	(3)	(4)	(5)
1.	1006 10	Rice in the husk (paddy or rough)	Nil	1
2.	1006 20	Husked (brown) rice	Nil	2 and 3
3.	1006 30 90	Semi-milled or wholly-milled rice, whether or not polished or glazed(other than Parboiled rice and Basmati rice)	Nil	2 and 3
4.	1006	Organic Non-Basmati Rice	Nil	4

For more details, please visit

<https://taxinformation.cbic.gov.in/view-pdf/1009539/ENG/Notifications>