

Notifications

Customs

Notification No. 37/2023-CUSTOMS

Dated 10th May 2023

The Central Government Seeks to allow imports of Crude Soya-bean Oil and Crude Sunflower Oil at zero Basic Customs Duty and zero Agriculture Infrastructure and Development Cess for TRQ license holders for FY 2022-23 up to the 30th June, 2023.

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) read with section 124 of the Finance Act, 2021 (13 of 2021), 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 under the sub-heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the 'Customs Tariff Act'), as specified in the corresponding entry in column (2) of the said Table, when imported into India, from the whole of the customs duty leviable thereon under the First Schedule to the Customs Tariff Act and from the whole of the Agriculture Infrastructure and Development Cess leviable thereon under the said section of the Finance Act, 2021, subject to the conditions specified in the Annexure to this notification, namely:

Sl. No	Sub heading or tariff item	Description of goods
(1)	(2)	(3)
1.	15071000	Crude Soya-bean oil, whether or not degummed
2	15121110	Crude Sunflower seed oil

Annexure

- (a)Importer produces to the Deputy Commissioner or the Assistant Commissioner of Customs, as the case may be, a valid Tariff Rate Quota (TRQ) authorization for the Financial Year 2022-23 allotted by Directorate General of Foreign Trade;
- (b)The TRQ is allotted to the importer by the Directorate General of Foreign Trade, in accordance with the relevant procedure as specified in the Hand Book of Procedures, 2015-20 or 2023as applicable;
- (c)The TRQ authorization shall contain the name and address of the importer, IEC code, Customs notification No., sub-heading or tariff item as applicable, quantity and validity period of certificate.
- (d)The TRQ authorization shall be issued electronically by the Directorate General of Foreign Trade and transmitted to ICES system;
- (e)Imports made against the TRQ shall be allowed only upon debiting electronically in the ICES system.

For more details, please follow

<https://taxinformation.cbic.gov.in/view-pdf/1009731/ENG/Notifications>