

Anti-dumping Duty Exempted on Import by EOUs

(Please note that exemption to SEZs is under the SEZ Act, 2005)

Ntfn 05 In exercise of powers conferred
18.01.94 by sub-section (1) of section 25
of the Customs Act, 1962 (52 of

1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts goods falling under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India by a hundred percent export oriented unit ~~or a unit working in a free trade zone~~ and when such goods are wholly exempted from the duty of customs specified in the said First Schedule to the Customs Tariff Act, 1975 (51 of 1975) by virtue of any notification of the Government of India in the Department of Revenue and Banking in the Ministry of Finance (Department of Revenue), from the whole of the **Additional duty** leviable thereon under section 9A of the said Customs Tariff Act.

“Provided that no such exemption shall be applicable to such goods which-

- (a) after importation in the hundred percent export oriented unit are cleared as such in the Domestic Tariff Area;
- (b) are used for the purpose of manufacture or processing of finished goods (including rejects, waste, scrap, remnant and by products) in the hundred per cent, export oriented unit and such finished goods (including rejects, waste, scrap, remnant and by products) are cleared in the Domestic Tariff Area.”;

“Explanation - For the purpose of this notification,-

(i) “hundred per cent. export oriented unit” has the same meaning as assigned to “hundred percent export oriented undertaking” in clause (ii) to the Explanation of sub-section (1) of section 3 of the Central Excise Act, 1944 (1 of 1944);

(ii) “Domestic Tariff Area” means India except Special Economic Zone and hundred percent export oriented undertakings.”.

Notification History: Original No/Date: 05/18.01.94

Amended by 84/06.07.2007 – Proviso and Explanation inserted.