

Circular No. 77/2000
dated 18-9-2000

F.No. 528/43/2000-Cus(TU)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs

Subject : Exemption—Notification No 148/94-Cus-Rama Krishna Mission - eligible for issue of certificate

It is directed to refer to the subject mentioned above and to say that in terms of Sl.No. 1 to Notification No. 148/94-Cus., dated 13.7.94, foodstuffs, medicines, medical stores of perishable nature, clothings 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 stipulates that the importer has to give an undertaking to the Asst. Commissioner of Customs or Dy. Commissioner of Customs to the effect that he would furnish from the State Government 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 of race.

2. The Board has received a request from The Ramakrishna Mission, Belur Math, Howrah, West Bengal that for the purposes of the said condition they may be specified as one of the institutions so that a certificate issued by them may be accepted by the Customs.

3. The matter has been considered by the Board I am directed to say that in exercise of the powers conferred to it vide clause (v) of the condition mentioned against Sl.No. 1 of the notification No. 148/94-Customs dated 13.7.94, as amended from time to time, the Central Board of Excise and Customs hereby specifies Ramakrishna Mission, P.O. Belur Math, Dist. Howrah, West Bengal -711202 as an institution for issuing of certificate for the purposes stated in clause (v), of the notification.

4. The Ramakrishna Mission may be advised to nominate the person(s) of their organisation who will be authorised to issue such certificate and communicate the same to the Customs House(s).