

Spl CVD (SAD) Exemption for Consumer Goods subject to Declaration of VAT Registration and First Sale Destination, No Declaration for Zero Rated Goods

[Amended by Corrigendum dated 19 March 2012; 29/30.04.2012-VAT declaration for 4% Spl. CVD exemption date extended by one month, Measure will apply from 1 June 2012; 32/08.05.2012-The conditions for the 4% SAD exemption have been modified vide notification No. 32/2012-Customs dated 8 May 2012. In this, the declaration of destination State condition has been widened to include stock transfer cases also, apart from sale transfers. The requirement of VAT registration in the State of import has been widened to allow the alternate of CST registration].

Ntfn 21 In exercise of the powers conferred by sub-section (1) of
17.03.2012 section 25 of the Customs Act, 1962 (52 of 1962) and in
(DoR) supersession of the notifications of the Government of
India, in the Ministry of Finance (Department of Revenue),

No. **20/2006-Customs, dated the 1st March, 2006**, published in the Gazette of India, Extraordinary, part II, Section 3, Sub-section (i), vide number G.S.R. 92 (E), dated the 1st March, 2006, and No. **29/2010-Customs, dated the 27th February, 2010**, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 92 (E), dated the 27th February, 2010, except as respects things done or omitted to be done before such supersession, the Central Government, 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 First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as are specified in the corresponding entry in column (2) of the said Table, when imported into India, from so much of the additional duty of customs leviable thereon under sub-section (5) of section 3 of the said Customs Tariff Act, as is in excess of the amount calculated at the standard rate specified in the corresponding entry in column (4) of the Table aforesaid:

Provided that in respect of the goods specified in S. Nos. 2, 46, 70, 87 and 98, imported on or after the 1st day of June, 2012, the exemption contained herein shall apply if the importer, declares,-

- (i) the State of destination namely the State where the goods are intended to be taken immediately after importation whether for sale or for distribution on stock transfer basis; and
- (ii) his VAT (Value Added Tax) registration number or Sales Tax registration number or Central Sales Tax registration number, as the case may be, in the said State.

**[Previous to this, the proviso was "(i) the State of destination where such goods are intended to be sold for the first time after importation on payment of value added tax; and
(ii) his value added tax registration number in that State."]**

Table

S. No	Chapter, heading, sub-heading or tariff item of the First Schedule	Description of goods	Standard rate
(1)	(2)	(3)	(4)
1	Any Chapter	All goods which are exempt from the whole of the duty of customs leviable thereon or in case of which "Free" or "Nil" rates of duty of customs are specified in column (4) under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and which are also exempt from the whole of additional duty of customs leviable thereon under sub-section (1) of section 3 of the said Act, or on which no amount of the said additional duties of customs is payable for any reason	Nil
2	Any Chapter	All pre-packaged goods intended for retail sale in relation to which it is required, under the provisions of the Legal Metrology Act, 2009 (1 of 2010) or the rules made thereunder or under any other law for the time being in force, to declare on the package thereof the retail sale price of such article	Nil
3	Any Chapter	Goods specified against S. No. 351 of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2012-Customs, dated the 17th March, 2012	Nil
4	Any Chapter	Goods specified in item (B) against S. No. 386 of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2012-Customs, dated the 17th March, 2012: Provided that the exemption under this notification shall be subject to the conditions, if any, specified in item	Nil

		(B) against S. No. 386 of the Table annexed to the said notification No.12/2012-Customs, dated the 17th March, 2012	
5	Any Chapter	Goods specified against S. No. 431 of the Table annexed to the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2012-Customs, dated the 17th March, 2012: Provided that the exemption under this notification shall be subject to the conditions, if any, specified against S. No. 431 of the Table annexed to the notification No. 12/2012-Customs, dated the 17th March, 2012: Provided further that nothing contained in this entry shall apply on goods imported on or after 1st day of April, 2013	Nil
6	Any Chapter	Goods specified against S. No. 438 of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2012-Customs, dated 17th March, 2012: Provided that the exemption under this notification shall be subject to the conditions, if any specified against S.No. 438 of the Table annexed to the said notification No. 12/2012-Customs, dated the 17th March 2012	Nil
7	Any Chapter	Goods specified against S. No. 439 of the Table annexed to the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2012-Customs, dated the 17th March, 2012: Provided that the exemption available under this notification shall be subject to the conditions, if any, specified in respect of such goods under notification No. No. 12/2012-Customs, dated the 17th March, 2012	Nil
8	Any Chapter	Goods specified against S. No. 440 of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2012-Customs, dated 17th March, 2012: Provided that the exemption under this notification shall be subject to the conditions, if any specified against S. No. 440 of the table annexed to the said notification No. 12/2012-Customs, the dated 17th March.2012	Nil
9	Any Chapter	Goods specified against S. No 496 of the Table annexed to the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2012-Customs, dated the 17th March, 2012: Provided that the exemption available under this notification shall be subject to the conditions, if any specified in respect of such goods under said notification No. 12/2012-Customs, dated the 17th March, 2012	Nil
10	Any Chapter	All goods which are exempt under the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.104/2010-Customs, dated the 1st October, 2010 [G.S.R.805(E) dated the 1st October,2010]: Provided that the exemption available under this notification shall be subject to the conditions, if any specified in respect of such goods under said notification No. 104/2010-Customs, dated the 1st October, 2010	Nil
11	Any Chapter	Aid and implements used by handicapped persons	Nil
12	Any Chapter	All goods specified in the First Schedule to the Additional Duty of Excise (Goods of Special Importance) Act, 1957 (58 of 1957)	Nil
13	Any Chapter	Parts of DVD Drive or DVD Writer, Combo Drives, CD-ROM Drives	Nil
14	Any Chapter	All items of machinery including prime movers, instruments, apparatus and appliances, control gear and transmission equipment and auxiliary equipment (including those required for testing and quality control) and components required for setting up of a solar thermal power generation or solar energy production project or facility [<i>The word "thermal" omitted by 32-CE/08.05.2012; "solar energy production" inserted by 21/11.07.2014</i>]	Nil
14A	Any Chapter	Inputs or components for use in the manufacture of personal computers (laptop or desktop) including tablet computers falling under heading 8471; Provided that the exemption under this notification shall be subject to condition No. 5 annexed to the notification No. 12/2012-Customs, dated the 17th March,	Nil

		2012.	
14B	Any Chapter	Poly Vinyl Chloride (PVC) sheet and ribbon for use in manufacture of smart cards falling under sub-heading 8523 52; Provided that the exemption under this notification shall be subject to condition No. 15A annexed to the notification No. 12/2012-Customs, dated the 17th March, 2012.	Nil
14C	Any Chapter	Parts and raw materials required for use in the manufacture of wind-operated electricity generator: Provided that the exemption under this notification shall be subject to condition No. 46 annexed to the notification No. 12/2012-Customs, dated the 17th March, 2012 [SNo. 14A to 14C inserted by 21/11.07.2014]	
15	2, 3, 0407, 5	Meat, fish, prawn and other aquatic products when not cured or frozen; poultry, eggs and livestock and animal hair	Nil
16	0401	Fresh milk and pasteurized milk	Nil
17	0403, 0406 10 00	Curd, Lassi, butter milk and separated milk	Nil
18	0511	Semen including frozen semen	Nil
19	0602, 0603	Fresh plants, saplings and fresh flowers	Nil
20	7, 8	Fresh vegetables and fruits	Nil
21	0703 20 00, 0910 10	Garlic and ginger	Nil
22	0713, 1001, 1006	Paddy, rice, wheat and pulses	Nil
23	0801	Coconut in shell and separated kernel of coconut	Nil
24	080119 10	Tender green coconut	Nil
25	10	Coarse grains other than paddy, rice and wheat	Nil
26	1101 00 00, 1102 00 00	Flour Atta, Maida, Besan and Suji	Nil
27	1209	All seeds other than oil seeds	Nil
28	1301 90 99	Lac	Nil
29	1404 90 40	Betel leaves	Nil
30	1507 to 1515	Edible grade vegetable oils and their edible grade fractions	Nil
31	1701 13 10, 1701 14 10	Gur and Jaggeri	Nil
32	1905	Bread (branded and unbranded)	Nil
33	2106 90 99	Papad and Vadi	Nil
34	2201 90 90, 2202 90 90	Water other than- (i) aerated, mineral, distilled, medicinal, ionic, battery, demineralised water, and (ii) water sold in sealed container	Nil
35	23	Aquatic feed, poultry feed and cattle feed including grass, hay and straw, supplement and husk of pulses, concentrates and additives, wheat bran and de-oiled cake	Nil
36	25 01 0010	Common salt (Processed or un-processed)	Nil
37	26	Copper dross, copper residues, copper oxide mill scale, brass dross and zinc ash	Nil
38	2613 10 00	All goods	Nil.
39	2616	Gold concentrate	Nil
40	26	Gold ores and concentrates for use in the manufacture of gold: Provided that the exemption available under this notification shall be subject to the conditions, if any, specified in respect of such goods under S.No. 116 of the notification No. 12/2012-Customs, dated the 17th March, 2012	Nil

41	27	Petroleum crude, kerosene for Public distribution scheme, liquefied petroleum gas for domestic household consumers, petrol, diesel, coal, coke and petroleum gases and fuels	Nil
42	27	(a) Compressed natural gas for use in the transport sector. (b) Electrical energy	Nil Nil
43	27	Items covered under Public distribution system, (except kerosene)	Nil
44	2707	Carbon black feed stock	Nil
45	27 or 4402	Charcoal	Nil
46	30	Patent and proprietary medicines	Nil
47	3002 90 10, 3002 10	Human blood and blood plasma	Nil
48	31 or any other Chapter	Fertilizers and all inputs and raw materials for manufacture of fertilizers	Nil
49	3101	Organic manure	Nil
50	33	Kumkum, bindi alta and sindur	Nil
51	3906 90 90	Goods specified against S. No. 242 of the Table annexed to the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2012-Customs, dated the 17th March, 2012: Provided that the exemption available under this notification shall be subject to the conditions, if any, specified in respect of such goods under the said notification No. 12/2012-Customs, dated the 17th March, 2012	Nil
52	3915	Plastic waste	Nil
53	3926 40 11, 3926 40 19, 7018 10 00	All bangles except those made of precious metals	Nil
54	4014 10, 3006 60	Condoms and contraceptives	Nil
55	4401 10	Firewood except casurina and eucalyptus timber	Nil
56	4403	All goods	Nil
57	4701 to 4706	All goods for manufacture of newsprint	Nil
58	4707	Paper waste	Nil
59	4707 90 00	Wastepaper and paper scrap	Nil
60	4801	All goods	Nil
61	4810	Light weight coated paper weighing upto 70 g/m ² , imported by actual users for printing of magazines	Nil
62	4901, 4902, 4903 or 4904	Books, periodicals and journals including maps, charts and globes	Nil
63	4911	Religious pictures not for use as calendars	Nil
64	5001 00 00, 5002	Silk worm laying; cocoon and raw silk	Nil
65	5004, 5005, 5006	Cotton and silk yarn in hank and cone	Nil
66	5101	Raw wool	Nil
67	5502 00 10	Acetate rayon tow required for the manufacture of cigarette filter rod: Provided that the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996;	Nil
68	5603 11 00	Goods specified against S. No. 295 of the Table annexed to the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2012-Customs, dated the 17th March, 2012: Provided that the exemption available under this notification shall be subject to the conditions, if any, specified	Nil

		in respect of such goods under notification No. 12/2012-Customs, dated the 17th March, 2012	
69	54, 55, 5608 11	Fishnet, fishnet fabrics and fish seeds, prawn or shrimp seeds	Nil
70	61 (excluding 6117 90 00), 62 (excluding 6217 90)	All goods	Nil
71	63	National flag	Nil
72	68	Earthen pot	Nil
73	6815	Slate and slate pencils.	Nil
74	6913 90 00	Idols made of clay	Nil
75	6914 90 00	Clay lamps	Nil
76	7001 00 10	Scrap glass or scrap glass bottles	Nil
77	71 (except 7113)	All goods other than Articles of jewellery	Nil
78	7113	Articles of jewellery	1% ad valorem
79	72251100, 72261100	Cold rolled sheets of grain- oriented silicon-electrical steel other than seconds and defectives	Nil
80	7404 00 29	Brass scrap [Omitted by 26/08.05.2013]	Nil
81	8201	Manually operated or animal driven agricultural implements, their spare parts, components and accessories	Nil
82	84	Geothermal ground source heat pumps	Nil
83	84	Goods specified against S. No. 394 of the Table annexed to the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2012-Customs, dated the 17th March, 2012: Provided that the exemption available under this notification shall be subject to the conditions, specified in respect of such goods under the said notification No. 12/2012-Customs, dated the 17th March, 2012	Nil
83A	84	Goods specified against S. No. 394A of the Table annexed to the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2012-Customs, dated the 17th March, 2012: Provided that the exemption available under this notification shall be subject to the conditions, if any, specified in respect of such goods under the said notification No. 12/2012-Customs, dated the 17 th March, 2012; Provided further that nothing contained in this entry shall apply on goods imported on or after the 1 st day of January, 2015. [SNo. 83A inserted by 06/17.02.2014]	Nil
84	8443 99	Goods specified against S. No. 405 of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2012-Customs, dated the 17th March, 2012: Provided that the exemption available under this notification shall be subject to the conditions, if any specified in respect of such goods under said notification No. 12/2012-Customs, dated the 17th March, 2012	Nil
85	8471 70 or 8473 30 or 8523	The following goods, namely:- (a) microprocessor for computer, other than motherboards; (b) floppy disc drive; (c) hard disc drive; (d) CD-ROM Drive; (e) DVD Drive or DVD Writer; (f) Flash memory;	Nil

		(g) Combo drive: Provided that the exemption under this notification shall be subject to condition No. 5 annexed to the notification No. 12/2012-Customs, dated the 17th March, 2012	
86	85 or any other Chapter	Goods specified against S. No. 429 of the Table annexed to the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2012-Customs, dated the 17th March, 2012: Provided that the exemption under this notification shall be subject to the conditions, if any, specified against S. No. 429 of the Table annexed to the notification No. 12/2012-Customs, dated the 17th March, 2012	Nil
87	8517 12	All goods	Nil
88	8523	Information technology software, other than that on floppy disc or cartridge tape	Nil
89	8542	Electronic integrated circuits	Nil
90	8541 40 20	Light emitting diodes (electroluminescent) imported for manufacture of LED lights or fixtures and LED lamps: Provided that the exemption under this notification shall be subject to the Condition No. 5 specified in the Annexure to the notification No. 12/2012-Customs, dated the 17th March, 2012	Nil
91	8802 (except 8802 60 00)	Goods specified against S. No. 453 of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2012-Customs, dated the 17th March, 2012: Provided that the exemption available under this notification shall be subject to the conditions, if any specified in respect of such goods under the said notification No. 12/2012-Customs, dated the 17th March, 2012.	Nil
92	8908 00 00	All goods	Nil
93	90 or any other Chapter	Goods specified at S. No. 474 of the Table annexed to the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2012-Customs, dated the 17th March, 2012: Provided that the exemption under this notification shall be subject to the conditions, if any, specified in respect of such goods against S. No. 474 of the Table annexed to the notification No. 12/2012-Customs, dated the 17th March, 2012.	Nil
94	90 or any other Chapter	Goods specified at S. Nos. 475, 476 and 477 of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2012-Customs, dated the 17th March, 2012: Provided that the exemption under this notification shall be subject to the conditions, if any, specified against S. Nos. 475, 476 and 477 respectively of the Table annexed to the said notification No. 12/2012-Customs, dated the 17th March, 2012.	Nil
95	9018, 9019, 9020, 9021 or 9022	Goods required for medical, surgical dental or veterinary use	Nil
96	8901	All goods	Nil
97	8905 10 00	All goods	Nil
98	9101, 9102	All goods	Nil
99	9801	Goods specified against S. No. 508 of the Table annexed to the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2012-Customs, dated the 17th March, 2012: Provided that the exemption under this notification shall be subject to the conditions, if any, specified under S. No. 508 of the Table annexed to the notification No. 12/2012-Customs, dated the 17th March, 2012.	Nil
100	9801	Goods for the project specified against S. No. 39 of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.	Nil

		42/96-Customs, dated the 23rd July, 1996 [G .S.R. 294(E), dated the 23rd July, 1996]	
101	9801	Goods specified against S. No. 515 of the Table annexed to the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 12/2012-Customs, dated the 17th March, 2012.	Nil
102	9803 00 00	All goods	Nil

2. The exemption contained in S. No. 1 of the Table shall not apply to goods in respect of which an exemption from the duty leviable under the said First Schedule is claimed based on the country of origin of such goods.

[F. No. 334/1/2012-TRU]