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SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 13/2021-Customs

New Delhi, the 1st February, 2021

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 110 of the Finance Act, 2018 (13 of 2018), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts all goods falling under headings 7106 and 7108 of the First Schedule of the Customs Tariff Act, 1975 (51 of 1975) when imported into India, from the whole of the Social Welfare Surcharge leviable on the Agriculture Infrastructure and Development Cess leviable under clause 115 of the Finance Bill, 2021 (15 of 2021) which, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931) has the force of law.

2. This notification shall come into force on the 2nd February, 2021.

[F.No.334/02/2021 -TRU]

(Rajeev Ranjan)
Under Secretary to the Government of India