

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

Notification No. 28/2020 –Customs

New Delhi, the 23<sup>rd</sup> June, 2020

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), the Central Government, so to do, hereby exempts the goods of the description specified in column (3) of the Table below, and falling within the 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 in such quantity of total imports of such goods in a financial year, as specified in column (4) below (herein after referred to as the ‘tariff rate quota (TRQ) quantity’), when imported into India, from so much of the duty of customs leviable thereon under the said First Schedule as is in excess of the amount calculated at the rate specified in the corresponding entry in column (5) of the said Table (herein after referred to as the In-quota tariff rate), subject to any of the conditions, specified in the Annexure to this notification, the condition number of which is mentioned in the corresponding entry in column (6) of the said Table; namely: -

**Table**

<b>S.No.</b>	<b>Sub-heading or tariff item</b>	<b>Description of goods</b>	<b>Tariff rate quota Quantity</b>	<b>In-quota tariff rate</b>	<b>Condition No.</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
1.	0402 10 or 0402 21 00	Milk and cream in powder, granules or other solid forms, (a) of a fat content by weight not exceeding 1.5%; (b) of a fat content, by weight, exceeding 1.5% - not containing added sugar or other sweetening matter	10000 MT	15 per cent	(i)
2.	1005 90	Maize (corn), other than seed quality	500000 MT	15 per cent	(i) and (ii)

3.	1512 11	Crude sunflower seed or safflower oil and fractions thereof	150000 MT	50 per cent	(i)
4.	1514 19 or 1514 99	Refined rape, colza or mustard oil and fractions thereof	150000 MT	45 per cent	(i)

**ANNEXURE**

<b>Condition No.</b>	<b>Condition</b>
(i)	<p>(a) The TRQ is allotted to the importer by the Directorate General of Foreign Trade, in accordance with paragraph 2.62 of the Handbook of Procedures, 2015-20.</p> <p>(b) The TRQ authorization shall contain name and address of the importer, IEC code, Customs notification No., sub-heading or tariff item as applicable, quantity and validity period of certificate.</p> <p>(c) The TRQ authorization shall be issued electronically by the Directorate General of Foreign Trade and transmitted to ICES system.</p> <p>(d) Imports made against the TRQ shall be allowed only upon debiting the TRQ quantity electronically in the ICES system.</p>
(ii)	<p>Whereas the Hon'ble High Court of judicature at Hyderabad for the State of Telangana and the State of Andhra Pradesh <i>vide</i> order dated 31.12.2014 in WPMP No.43494 of 2014 and W.P.No.34771 of 2014, has permitted import of maize only on actual user condition and on payment of Customs duty prevailing, but not TRQ Customs duty, subject to further orders in the Writ Petition.</p> <p style="text-align: center;">Accordingly, TRQ on Maize shall be subject to order by Hon'ble High Court in the said Writ Petition.</p>

[F. No. 354/24/2020- TRU]

(Gaurav Singh)  
Deputy Secretary to the Government of India