

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 08/2020-Customs

New Delhi, the 2nd February, 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) read with clause 139 of the Finance Bill, 2020, 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, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (2) of the Table below and falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), from the whole of the Health Cess leviable thereon under the said clause of the Finance Bill:

Provided that in case of goods specified in the said Table, the exemption under this notification shall be subject to the condition, if any, specified under the respective exemption notifications mentioned therein.

Table

Sl. No.	Description of goods
(1)	(2)
1.	All goods falling under heading 9022, other than those for medical, surgical, dental or veterinary uses.
2.	All goods on which exemption is claimed and allowed under the following notifications, namely: - (i) Notification No. 74/2005-Customs, dated the 22 nd July, 2005, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) <i>vide</i> number G.S.R. 499(E), dated the 22 nd July, 2005; (ii) Notification No.10/2008-Customs, dated the 15 th January, 2008, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) <i>vide</i> number G.S.R. 33(E), dated the 15 th January, 2008; (iii) Notification No. 152/2009-Customs, dated the 31 st December, 2009, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) <i>vide</i> number G.S.R. 943(E), dated the 31 st December, 2009; (iv) Notification No. 46/2011-Customs, dated the 1 st June, 2011, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) <i>vide</i> number G.S.R. 423(E), dated the 1 st June, 2011; (v) Notification No. 53/2011-Customs, dated the 1 st July, 2011, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) <i>vide</i> number G.S.R. 499(E), dated the 1 st July, 2011; and (vi) Notification No. 69/2011-Customs, dated the 29 th July, 2011, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) <i>vide</i> number G.S.R. 593(E), dated the 29 th July, 2011.
3.	All goods covered under S. Nos. 216, 216A, 561, 562, 564, 565, 566, 567, 568, 570, 571, 573, 574, 578, 578A, 580 and 581 of the Table annexed to the Notification No.

	50/2017-Customs, dated the 30 th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) <i>vide</i> number G.S.R. 785(E), dated the 30th June, 2017.
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[F.No.334/2/2020 -TRU]

(Gaurav Singh)

Deputy Secretary to the Government of India