

[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. 11/2021-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 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, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts goods of the description specified in column (3) of the Table below and falling within the Chapter, heading or sub-heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as specified in column (2) of the said Table, from so much of the Agriculture Infrastructure and Development Cess leviable thereon under the said clause of the Finance Bill, 2021, as is in excess of the amount calculated at the rate specified in column (4) of the said Table.

Table

Sl. No.	Chapter or heading or sub-heading or tariff item of the First Schedule	Description of goods	Rate
(1)	(2)	(3)	(4)
1.	0713 10	All goods	40%
2.	0713 20 10	All goods	30%
3.	0713 20 20	All goods	50%
4.	0713 20 90	Chick Peas (Garbanzos)	50%
5.	0713 40 00	Lentil (Mosur)	20%
6.	0808 10 00	All goods	35%
7.	1511 10 00	All goods	17.5%
8.	1507 10 00, 1512 11 10	All goods	20%
9.	2204, 2205, 2206, 2008	All goods	100%
10.	2701, 2702, 2703	All goods	1.5%
11.	3102 10 00, 3102 30 00	All goods	5%
12.	31	Muriate of potash, for use as manure or for the production of complex fertilisers	5%

13.	3105 30 00	Diammonium phosphate, for use as manure or for the production of complex fertilisers	5%
14.	5201	All goods	5%
15.	7106 or 98	Silver, including silver dore	2.5%
16.	7108 or 98	Gold, including gold dore	2.5%
17.	Any Chapter	All goods other than goods mentioned against serial numbers 1 to 16 above.	Nil
18.	Any Chapter	All goods on which exemption from basic customs duty is claimed and allowed under the advance authorisation.	Nil
19.	Any Chapter	All goods on which exemption from basic customs duty is claimed and allowed under the notifications, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), mentioned in the ANNEXURE.	Nil

ANNEXURE

S. No.	Details of Notifications
(1)	(2)
1.	Notification No. 74/2005-Customs, dated the 22nd July, 2005 <i>vide</i> number G.S.R.499(E), dated the 22nd July, 2005.
2.	Notification No. 10/2008-Customs, dated the 15th January, 2008 <i>vide</i> number G.S.R.33(E), dated the 15th January, 2008.
3.	Notification No. 152/2009-Customs, dated the 31st December, 2009 <i>vide</i> number G.S.R. 943(E), dated the 31st December, 2009.
4.	Notification No. 46/2011-Customs, dated the 1st June, 2011 <i>vide</i> number G.S.R.423(E), dated the 1st June, 2011.
5.	Notification No. 53/2011-Customs, dated the 1st July, 2011 <i>vide</i> number G.S.R.499(E), dated the 1st July, 2011.
6.	Notification No. 69/2011-Customs, dated the 29th July, 2011 <i>vide</i> number G.S.R.593(E), dated the 29th July, 2011.
7.	Notification No. 52/2003-Customs, dated the 31st March, 2003 <i>vide</i> number G.S.R.274(E), dated the 31st March, 2003.
8.	Notification No. 3/57-Customs, dated the 8th January, 1957 <i>vide</i> number G.S.R.98 (E), dated the 08th January, 1957.

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