



MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
OFFICE OF THE COMMISSIONER OF CUSTOMS
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The Customs Commissionerate Trichy, has been receiving numerous requests from general public/charities/voluntary organizations regarding procedure for duty free clearance of materials being received from abroad for relief and rehabilitation of people affected by floods in Tamil Nadu.

2. Through this Public Notice, Customs Commissionerate Trichy, wishes to inform the public/charitable & other voluntarily organizations involved in relief & rehabilitation of flood victims that Notification No.148/94-Customs - dated 13-07-1994 exempts, in public interest under Section 25(1) of the Customs Act, 1962 , subject to several conditions, the customs duty on foodstuffs, medicines, medical stores, clothing and blankets imported by Charitable Organizations/Red Cross etc. for free distribution to the poor and needy. Organizations are requested to go through this Notification.

3. In case they are not covered by the conditions of the Notifications, they can apply for **Ad-hoc exemption** under section 25(2) of the Customs act, 1962. The guidelines for considering such requests are contained in **Circular No.09/2014-Customs** issued vide F.No.460/04/2014-Cus-V dated 19/08/2014 wherein (a) para-6 covers the guidelines for import of goods meant for relief & rehabilitation and (b) para-8 covers information /documents required for filing application for ad-hoc exemption.

4. The trade/charitable/other voluntarily organizations involved in relief & rehabilitation of flood victims may address their application in the prescribed format with relevant documents to **Member (Customs), Central Board of Excise and Customs, North Block, New Delhi 110 001 for ad-hoc exemption**, if required.

5. Both the notification and circular are available at the following links at CBEC website.
Customs Notification - (<http://www.cbec.gov.in/htdocs-cbec/customs/cs-act/notifications/notfns-1999/cs-tarr1999/cs148-94>)

Ad hoc exemption Circular : <http://www.cbec.gov.in/htdocs-cbec/customs/cs-circulars/cs-circulars-2014/circ09-2014cs>.


(K. C. JOHNY)
COMMISSIONER.

C.No. VIII/09/05/2013-Cus.Pol.
Dated: 10/12/2015

To

As per Mailing List,
Commissionerate Web-Site
Notice Board, Customs Trichy
Copy submitted to: The Chief Commissioner of Customs (Prev.) Trichy.