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GOVERNMENT OF INDIA

MINISTRY OF FINANCE

(Department of Revenue)

Notification No. 48/2021-Customs

New Delhi, the 13<sup>th</sup> October, 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), 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 (3) of the Table below, falling within the Chapter, heading, sub-heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) specified in column (2) of the said Table, when imported into India, from so much of the duty of customs leviable thereon under the said First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as is in excess of the amount calculated at the standard rate specified in the corresponding entry in column (4) of the said Table, namely –

**Table**

<b>S. No.</b>	<b>Chapter or Heading or sub-heading or tariff item</b>	<b>Description of goods</b>	<b>Standard rate</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>
1.	1507 10 00	Crude Soya-bean oil, whether or not degummed	Nil
2.	1507 90 10	Soya-bean oil, edible grade	17.5%
3.	1511 10 00	Crude Palm Oil	Nil
4.	1511 90	Refined bleached deodorized(RBD) palm oil, RBD palmolein, RBD palm stearin and any palm oil other than crude palm oil	17.5%
5.	1512 11 10	Crude Sunflower seed oil	Nil
6.	1512 19 10	Sunflower oil, edible grade	17.5%

2. This notification shall come into effect on the 14<sup>th</sup> October, 2021, and will remain in force up to and inclusive of the 31<sup>st</sup> March, 2022.

[F. No. CBIC-190354/226/2021-TRU]

(Rajeev Ranjan)

Under Secretary to the Government of India