

[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. 49/2021-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) read with section 124 of the Finance Act, 2021 (13 of 2021), 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 section of the Finance Act, 2021 (13 of 2021), as is in excess of the amount calculated at the rate specified in column (4) of the said Table, namely: -

**Table**

<b>S. No.</b>	<b>Chapter or Heading or sub-heading or tariff item of the First Schedule</b>	<b>Description of goods</b>	<b>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	5%
2.	1511 10 00	Crude Palm Oil	7.5%
3.	1512 11 10	Crude Sunflower seed oil	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