

Notification

No. 20/2005-Customs

New Delhi, dated the 1st March , 2005

10 Phalgun, 1926 (Saka)

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 sections 91 and 94 of the Finance (No.2) Act, 2004 (23 of 2004), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts goods specified in column (2) of the Table in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 19/2005-Customs, dated the 1st March, 2005), when imported into India, from so much of the Education Cess leviable thereon under the said sections 91 and 94, which is in excess of the amount calculated at the rate of two per cent. of the aggregate of duties of customs which are levied and collected by the Central Government in the Ministry of Finance (Department of Revenue), under section 12 of the said Customs Act, and any sum chargeable on such goods under any other law for the time being in force, in addition to, and in the same manner as, a duty of customs, but not including –

- (a) the additional duty referred to in sub-section (5) of section 3 of the said Customs Tariff Act, as amended by clause 72 of the Finance Bill, 2005, the clause which has, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), the force of law;
- (b) the safeguard duty referred to in sections 8B and 8C of the said Customs Tariff Act;
- (c) the anti-dumping duty referred to in section 9A of the said Customs Tariff Act; and
- (d) the Education Cess on imported goods.

[F.No 334/1/2005- TRU]

(V. Sivasubramanian)
Deputy Secretary to the Government of India