

[TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i) OF THE GAZETTE OF
INDIA (EXTRAORDINARY)]
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

Notification No. 28/2019 - Customs

New Delhi, the 02nd September, 2019

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, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 57/2000-Customs, dated the 8th May, 2000 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i) *vide* number G.S.R. 413 (E), dated the 8th May, 2000, namely:-

2. In the said notification, -

(a) in the opening paragraph, for the portion beginning with the words, figures and brackets “hereby exempts silver, gold and platinum, falling under headings 71.06, 71.08 and 71.10 respectively of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India” and ending with the words, brackets and figures “from the whole of the duty of customs leviable thereon, which is specified in the said First Schedule, and from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3 of the said Customs Tariff Act”, the following shall be substituted, namely:-

“hereby exempts silver, gold and platinum of the description specified in column (3) of the Table below falling under headings 71.06, 71.08 and 71.10 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India under the scheme specified in column (2) of the said Table, from so much of the duty of customs leviable thereon under the said First Schedule as specified in the corresponding entry in column (4) of the said Table, and from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3 of the said Customs Tariff Act:-

TABLE

Sl. No.	Scheme under Foreign Trade Policy	Description of goods	Amount of duty
(1)	(2)	(3)	(4)
1.	As replenishment under the Scheme for 'Export through Exhibitions/Export Promotion Tours/Export of Branded Jewellery' as referred to in Paragraph 4.46 of the Foreign Trade Policy, read with relevant provisions of Chapter 4 of the Handbook of Procedures.	(a) Gold	11.85 %
		(b) Silver	11.00 %
		(c) Platinum	Whole of the duty of customs leviable thereon, which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
2.	Under the Scheme for 'Export Against Supply by Nominated Agencies' as referred to in Paragraph 4.41 of the Foreign Trade Policy, read with relevant provisions of Chapter 4 of the Hand Book of Procedures.	Gold, Silver, Platinum	Whole of the duty of customs leviable thereon, which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)";

(b) the third proviso shall be omitted.

(F. No. DGEP/G&J/05/2017)

(Anand Kumar Jha)
Under Secretary to the Government of India

Note. – The principal notification No. 57/2000-Customs, dated the 8th May, 2000 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 413 (E), dated the 8th May, 2000 and was last amended by notification No. 78/2018-Customs, dated 29th November, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i) *vide* number G.S.R. 1154 (E), dated the 30th November, 2018.