

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)
Notification No. 55/2022-Customs

New Delhi, the 31st October, 2022

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 Second Schedule to the Customs Tariff Act, 1975 (51 of 1975), specified in the corresponding entry in column (2) of the said Table, when exported out of India, from so much of the duty of customs leviable thereon under the said Second Schedule as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table, subject to any of the condition(s), specified in the Annexure to this notification, the condition number(s) of which is mentioned in the corresponding entry in column (5) of the said Table, namely: –

Table

Sl. No.	Chapter or heading or sub-heading or tariff item	Description of goods	Rate of duty	Condition number(s)
(1)	(2)	(3)	(4)	(5)
1.	1006 10	Rice in the husk (paddy or rough)	Nil	1
2.	1006 20	Husked (brown) rice	Nil	2 and 3
3.	1006 30 90	Semi-milled or wholly-milled rice, whether or not polished or glazed (other than Parboiled rice and Basmati rice)	Nil	2 and 3
4.	1006	Organic Non-Basmati Rice	Nil	4

Annexure

Condition number	Condition(s)
1.	Goods meant for export to Nepal, when exported through the customs station located at Raxaul or Jogbani or Sonauli, upto an aggregate quantity not exceeding six lakh metric tonnes of total exports of such goods through the said stations, taken together, from the date on which this notification enters into force.
2.	Goods meant for export shall have entered the customs station for the purpose of exportation before the 9 th day of September, 2022, and an order permitting clearance has not been issued by the proper officer.
3.	(i) Goods meant for export shall be backed by irrevocable Letter(s) of Credit, wherein the said letter(s) of credit has been opened before the 9 th day of September, 2022, and the message exchange date between the Indian and Foreign bank/swift date should be before the 9 th day of September, 2022. (ii) Such Letter(s) of Credit should have been authenticated by the Recipient Bank.
4.	Goods meant for export shall be allowed to be exported only when accompanied by a Provisional Transaction Certificate/ Transaction Certificate issued by a Certification Body accredited by National Accreditation Body (NAB) for Organic Products under the National Programme for Organic Production of the Department of Commerce, as mentioned in the Directorate General of Foreign Trade Public Notice No. 73 (RE-2013)/2009-2014, dated the 18 th November, 2014.

2. This notification shall come into force on the 1st day of November, 2022.

[F. No. CBIC-190354/242/2022-TO(TRU-I)]

(Amreeta Titus)
Deputy Secretary to the Government of India