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SECTION 3, SUB-SECTION (i), DATED THE 1st MARCH, 2007.
10 PHALGUNA, 1928 (SAKA)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

New Delhi, the 1st March, 2007.
10 Phalguna, 1928 (Saka)

NOTIFICATION
No.27/2007-CUSTOMS

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 all goods specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, from so much of the Education Cess leviable thereon under the said sections 91 and 94 of the said Finance Act, 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-

- (i) the additional duty referred to in sub-section (5) of section (3) of the said Customs Tariff Act;
- (ii) the safeguard duty referred to in sections 8B and 8C of the said Customs Tariff Act;
- (iii) the anti-dumping duty referred to in section 9A of the said Customs Tariff Act;
- (iv) the Education Cess on imported goods; and
- (v) the Secondary and Higher Education Cess leviable on the said goods under clause 126 read with clause 129 of the Finance Bill, 2007, which, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), has the force of law.

[F.No.334/1/2007-TRU]

(S.Bajaj)
Under Secretary to the Government of India