



GOVERNMENT OF WEST BENGAL
Department of Health and Family Welfare
Swasthya Bhawan, Salt Lake, Kolkata-700091

Nodal Officer: Smt. Mahua Banerjee, IAS

Commissioner, Health and Family Welfare, Department

&

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**Sub: Standard Operating Procedure (SoP) to avail Ad hoc Exemption of Duty
vide Order No. 4/2021-Customs, dated 3rd May, 2021 issued by the
Department of Revenue, Ministry of Finance, Government of India:**

- a. Goods notified vide Notification No. 27/2021-Customs, dated 20th April, 2021 (as amended by Notification No. 29/2021- Customs, dated 30th April 2021 and further Corrigendum dated 5th May 2021) and Notification No. 28/2021-Customs, dated 24th April, 2021 have been exempted from payment of customs duty when imported in to India. Health cess leviable under section 141 of the Finance Act has also been exempted on import of goods notified vide Notification No. 28/2021-Customs, dated 24th April, 2021.

Further, Integrated Tax (IGST) payable on import of goods notified in the above notifications has also been exempted in terms of Ad hoc Exemption Order No. 4/2021-Customs dated 3rd May, 2021 when such goods are imported free of cost for the purpose of Covid relief by a State Government, or any entity, relief agency or statutory body, authorized in this regard by any State

Government and are received from abroad for free distribution in India for the purpose of Covid relief.

- b. Commissioner, Health & Family Welfare Department & MD, WBMSCL, Government of West Bengal has been appointed by the State Government as Nodal Authority for this purpose.

Primary requirements as per exemption order No. 4/2021-Customs dated 3rd May, 2021:

- The said goods, received from abroad are for free distribution in India for the purpose of Covid relief only.
- Prior to clearance, the importer must produce before the Custom Authority (Deputy or Assistant Commissioner of Customs, as the case may be) a certificate from the Nodal Authority so appointed by the State Government, stating clearly that the goods imported are meant for free distribution of Covid relief in India.
- Further, the importer has to present before the Custom Authority at the port of import, a statement detailing the goods distributed free of cost for Covid relief within India duly certified by the Nodal Authority of the State Government within a period of six months from date of importation or within such extended period (not exceeding nine months) from the date of import that the Assistant Commissioner or Deputy Commissioner of Custom may allow.

Process for authorization of entity, relief agency or statutory body and certification of import:

- The importer has to submit a Self Declaration form, duly completed in the format at Annexure-A, by email addressed to the Nodal Authority at md@wbmsc.gov.in
- The importer has to ensure that all attachments required are properly attached and all scanned documents are completely legible.

- The Nodal Authority shall examine the documents submitted. The Authority may raise a query/ about any of the information submitted. If found complete in all respects, the Self Declaration shall be accepted.
- Once the Self Declaration is approved, applicant shall be issued the requisite certificate;

Work flow for certification of Statement:

- Applicant to submit application form for certification of statement in the format given in **Annexure – B**;
- The application form to be submitted along with the necessary documents;
- Attached/ enclosed documents are to be complete in all respects and fully legible.
- The Nodal Authority shall process the application submitted; in case of any deficiency or observation query(s) would be raised and informed to the applicant for compliance.
- If found complete and satisfactory in all respects the application shall be approved by the Nodal Officer.
- Once approved, applicant shall be issued a certified copy of statement containing details of goods distributed free of cost. This statement is to be produced before the Assistant Commissioner or Deputy Commissioner of Customs, as the case may be, at the port of import within a period of six months from the date of importation, or within such extended period not exceeding nine months from the said date.

**SELF DECLARATION FOR AUTHORIZATION & CERTIFICATE OF IMPORT OF ENTITY,
RELIEF AGENCY OR STATUTORY BODY**

(Preferably on the letter head of the entity/relief agency/statutory body)

I, (Name & Designation), M/s
(Name of the State Government/entity/relief agency/statutory body),
..... (address) and having registration no.
..... (if any) underAct, do
hereby declare as under:-

1. It is certified that the goods imported are among the specified goods as per notification No.27/2021-Customs dated 20.04.21 (as amended by notification no. 29/2021- Customs dated 30.4.21 and subsequent Corrigendum dated 5th May 2021) and 28/2021- Customs dated 24.04.21.
2. It is certified that the **said goods are imported free of cost** for the purpose of Covid relief.
3. It is submitted that the said goods are received free from abroad for **free distribution in India** for the purpose of Covid relief.
4. That a statement containing details of goods distributed free of cost will be submitted before the Custom authorities within a period of six months (or such extended period) from the date of importation.
5. That the Country of exports is.....
6. That the Exporters name and address are as follows.....
7. That the Port/Airport/Land Custom station of Import is.....and tentative date of Import (arrival in India) is

8. That the items are as per the description below: -

S.No.	Description of goods with specification	Customs-Tariff heading/sub-heading	Quantity

9. That the Bill of Entry No. isdated (copy enclosed)
10. That the Bill of Lading No. is.....dated (copy enclosed)
11. That the tentative details of beneficiary/(ies) (Name & address of organization to whom relief material being provided. In case, relief goods are being distributed to individuals- "for distribution to individuals" be mentioned)
12. That the Import invoice/donation,letter or any other supporting documents for free import of goods is enclosed herewith.
13. That all the conditions as mentioned in the said notifications/guidelines/ adhoc exemption order shall be complied with from time to time and if at any later stage, **it has been found that the information declared in the declaration is incorrect, they shall be liable for action under the relevant sections of the appropriate law.**

Name:
Signature with stamp
Contact No.

ANNEXURE-B

**APPLICATION FOR CERTIFICATE OF STATEMENT OF FREE DISTRIBUTION OF
GOODS**

1. Name of importer:
2. Date and ref. No. of Exemption Certificate issued:
3. Bill of Entry Numbers with port of import and date of import:
4. Details of goods imported:

S.No.	Description of goods with specification	Customs-Tariff heading/sub-heading	Quantity

5. Value of Goods:
6. Statement of goods distributed free of cost with supporting documents:
7. Balance (if any):
8. Self-declaration for free distribution:

Name:

Signature with stamp

Contact No.

Source of Information: -

1. Notification No. 27/2021-Customs, dated 20th April, 2021 (as amended by Notification No. 29/2021-Customs, dated 30th April 2021 and further Corrigendum dated 5th May 2021) and Notification No. 28/2021-Customs, dated 24th April, 2021 issued by the Department of Revenue, Ministry of Finance, Government of India. (available on www.cbic.gov.in)
2. Ad hoc Exemption Order No. 4/2021-Customs dated 3rd May 2021 issued by the Department of Revenue, Ministry of Finance, Government of India. (available on www.cbic.gov.in)
3. Instruction No. 09/2021-Customs dated 3rd May 2021 issued by the Tax Research Unit, Department of Revenue, Ministry of Finance, Government of India. (available on www.cbic.gov.in)
4. FAQs dated 7th May 2021.

(Disclaimer: This document is being issued for the purpose of understanding of the stakeholders and does not have the force of law, and in respect of dispute, if any, the legal text of the exemption order shall only be relevant)