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GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 27/2024-Customs

New Delhi, the 12th July, 2024

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 sub-section (12) of section 3, of Customs Tariff Act, 1975 (51 of 1975), the Central Government, on the recommendations of the Council, on being satisfied that it is necessary in the public interest so to do, hereby exempts all goods imported by a unit or a developer in the Special Economic Zone for authorised operations, from the whole of goods and service tax compensation cess leviable thereon under sub-section (9) of section 3, of Customs Tariff Act, 1975 (51 of 1975) read with sub-section (2) of section 8 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017).

2. This notification shall come into force from the 15th July, 2024.

[F.No.190354/94/2024-TRU]

(Nitish Karnatak)
Under Secretary to the Government of India