

OFFICE OF THE CHIEF COMMISSIONER OF CUSTOMS, MUMBAI ZONE-II

JAWAHARLAL NEHRU CUSTOM HOUSE, SHEVA, DISTT. RAIGAD

MAHARASHTRA- 400 707

F. No. S/V-30-MISC(173)2007 CCO M-
II
Date : 04.12.2007

STANDING ORDER NO. 51 /2007

Sub : Exemption from payment of additional duty of customs leviable on

Liquefied Petroleum Gas under sub-section (5) of section 3 of the

Customs Tariff Act, 1975 reg.

A reference was made to the Board by Chief Commissioner of Customs, Ahmedabad regarding the levy of 4% special countervailing duty (Special CVD) under the sub-section (5) of the Section 3 of the Customs Tariff Act, 1975, on import of Liquefied Petroleum Gas mixture classifiable under Tariff entry 2711.1900. LPG for domestic supply is exempted from payment of basic customs duty and additional customs duty under sub-section (3) and (5) of section 3 of the Customs Tariff Act, 1975. LPG other than domestic supply attracts effective rate of 5% basic customs duty and 8% CVD. Specified goods of chapter 27 have also been exempted from payment of 4% special CVD. This includes petroleum gases and fuels of chapter 27 in general and LPG for domestic household consumers, specifically.

2. The issue was examined by the Board. The exemption entry at serial no. 2 to notification no. 20/2006-Customs dated 01.03.2006, state as follows :

Petroleum crude, kerosene for Public Distribution Scheme, liquefied petroleum gas for domestic household consumers, petrol, diesel, coal, coke and petroleum gases and fuels falling under chapter 27

Copy to :

All Commissioners of Customs, in Mumbai Zone II

All Additional/ Joint Commissioners

All Gr. A Officers/ Section Heads in Zone II