



THE COTTON TEXTILES EXPORT PROMOTION COUNCIL

(Sponsored By Government of India)

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Sub : CBIC issues Notification to give effect to the first tranche of tariff concessions under India Australia ECTA.

Dear Member,

As you are aware, the India-Australia Economic Cooperation and Trade Agreement (IND-AUS ECTA) between the Government of the Republic of India and the Government of Australia has been flagged off and will come into effect from 29.12.2022.

India will benefit from preferential market access provided by Australia on 100% of its tariff lines.

India will be offering preferential access to Australia on over 70% of its tariff lines, including lines of export interest to Australia which are primarily raw materials and intermediaries such as coal, mineral ores etc.

CBIC has now issued Notification No. 62/2022-Customs dated 26<sup>th</sup> December, 2022 ([copy enclosed](#))\_notifying NIL/ concessional customs duty benefit for import of goods from Australia, to give effect to the first tranche of tariff concessions under India Australia ECTA. This notification shall come into force w.e.f. 29<sup>th</sup> December, 2022.

Given here-below is the relevant extract of the Customs Notification No. 62/2022-Customs, applicable to goods falling under Cotton Textiles:

The Central Government hereby exempts-

(i) goods of the description as specified in column (3) of the TABLE I ([copy enclosed](#)), and falling under the Tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as specified in the corresponding entries in column (2) of the said TABLE, from so much of the duty of customs leviable thereon as is in excess of the amount calculated at the rate specified in the corresponding entries in column (4) of the said TABLE;

(iv) goods of the description specified in column (3) of the TABLE IV ([copy enclosed](#)), and falling within the Tariff item of the First Schedule to the Customs Tariff Act, 1975, as are specified in the corresponding entry in column (2) of the

said TABLE, in such quantity of total imports of such goods in a year, as specified in column (4) of the said TABLE, from so much of the duty of customs leviable thereon under the said First Schedule as is in excess of the amount calculated at the rate as specified in the corresponding entry in column (5) of the said TABLE and from so much of the Agriculture Infrastructure and Development Cess (AIDC) leviable under section 124 of the Finance Act, 2021 (13 of 2021), as is in excess of the amount calculated at the rate as specified in the corresponding entry in column (6) of the said TABLE (hereinafter referred to as the 'In-quota AIDC rate'), subject to any of the conditions, specified in the Annexure to this notification, the condition number of which is mentioned in the corresponding entry in column (7) of the said TABLE,

when imported into Republic of India from Australia:

Provided that the exemption shall be available only if importer proves to the satisfaction of the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, that the goods in respect of which the benefit of this exemption is claimed are of the origin of Australia, in terms of the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 and rules as may be notified in this regard by the Central Government by publication in the official Gazette.

Members are requested to make a note of the above Notification and do the needful.

Regards,

**Dr. Siddhartha Rajagopal**  
Executive Director

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