

Ashit Shah

86 Social Welfare Surcharge Social Welfare Surcharge (SWS) is levied and collected, as a duty of customs is calculated @ 10 % on the aggregate of duties, taxes and cesses which are levied and collected by the Central Government as a duty of customs on goods imported into India. Clarification was sought on the issue of applicability of SWS on goods that are exempted from basic customs duty or taxes or cesses which are levied as a duty of customs. It is clarified that the amount of SWS payable would be 'Nil' in cases where the aggregate of customs duties (which form the base for computation of SWS) is zero even though SWS has not been exempted. [Circular No. 3/2022 – Customs, dated 01- 02-2022] 87 Import of goods at concessional rate of Duty Rules Certain amendments were carried out in existing Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017 vide N. No. 07/.....