

Third Schedule

(Conditional exemptions) [see sub-section (1) of section 16]

NEW / inserted Omitted or Deleted Substituted Finance Act, 2023

S.No	Description of Goods	Heading / sub-heading Number

TABLE-I (Goods)

26	Imports or supplies made by, for or to a qualified investment as specified at Serial No.1 of the First Schedule to the Foreign Investment (Promotion and Protection) Act, 2022 for the period as specified in the Second Schedule to the said Act.	Respective heading.

Third Schedule

(Conditional exemptions) [see sub-section (1) of section 16]

NEW / inserted Omitted or Deleted Substituted Finance Act, 2023

S.No	Description of Goods	Heading / sub-heading Number

S.No	Description of Services	Heading/ sub-heading Number
Col.(1)	Col. (2)	Col.(3)
15	Services provided or rendered by, for or to a qualified investment as specified at Serial No.1 of the First Schedule to the Foreign Investment (Promotion and Protection) Act, 2022 for the period as specified in the Second Schedule to the said Act.	Respective heading.