

## ANNEXURE

Condition No.	Conditions
1	If the importer gives a declaration that such material is for the purposes of sowing or planting only.
2	If,- (a) import is made under a licence issued under Section J of Part - II of Chapter 15 of the Export and Import Policy 1st April 1997 - 31st March, 2002; (b) the importer at the time of clearance, furnishes a certificate, from an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of Tourism to the effect that the goods imported are essential goods related to hotel and tourism industry and that the hotel or restaurant importing such goods is approved by that Ministry.
3	If the goods are donated as a gift free of cost and supplied under an agreement duly approved by the Government of India.
4	If the importer furnishes an undertaking to the Assistant Commissioner of Customs that the wine shall be used as sacramental wine.
5	If the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996.
6	If,- (a) the importer produces a certificate from a duly authorised officer of the UNICEF to the effect that the said raw materials, intermediates and consumables are required for the manufacture of DTP vaccines; and (b) the importer, at the time of clearance, furnishes an undertaking, in each case, to the effect that the said raw materials, intermediates and consumables shall be used only for the manufacture of DTP vaccines.
7	If,- (a) the goods are imported by an individual for personal use; (b) it is certified in the Form below, by the Director General or Deputy Director General or Assistant Director General, Health Services, New Delhi in each individual case, that the goods are a life saving drug or medicine; and (c) the importer produces the said certificate to the Assistant Commissioner of Customs at the time of clearance, or gives an undertaking as acceptable to the Assistant Commissioner to furnish the said certificate within such period as specified by the Assistant Commissioner, failing which to pay duty leviable thereon.

## FORM

Certified that the drug/medicine (name of the drug\medicine) being imported by ..... is a life saving drug/medicine and exemption from the payment of customs duty is recommended.

Signature with date-----

Name-----

Designation-----

Place-----

- 8 If,-  
 (a) imported for the manufacture of solar cells or solar cell modules; and  
 (b) the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996.
- 9 If, the Central Board of Film Censors or, as the case may be, an officer not below the rank of a Director, All India Radio or Doordarshan, certifies that the said film is predominantly educational in character.
- 10 If certified by the Ministry of Defence that the film is predominantly educational in character and is meant for training of defence personnel.
- 11 If certified by the Ministry of Information and Broadcasting that the films and video cassettes are intended for archival study, or record and reference purposes.
- 12 If,-  
 (a) imported for the manufacture of Copper - T Contraceptives; and  
 (b) the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996.
- 13 If,-  
 (a) the wood pulp is imported for the manufacture of newsprint, that is to say, paper intended for the printing of newspapers, books and periodicals;  
 (b) the newsprint manufactured in terms of (a) above is supplied to a newspaper; and  
 (c) the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996.
- Explanation.-* For the purpose of this condition, “newspaper” means a newspaper registered by the Registrar of Newspapers for India under the provisions of the Press and Registration of Books Act, 1867 (25 of 1867).
- 14 If at the time of importation, the importer,-  
 (1) in all cases [excluding the case of the goods at item No. 9 of List 3 (B)], produces a valid registration cum membership certificate issued by the Council for Leather Exports sponsored by the Government of India in the Ministry of Commerce; and  
 (2) furnishes an undertaking to the Assistant Commissioner of Customs to the effect that-  
 (a) the imported goods shall be used in the leather industry, or as the case may be, for the manufacture of leather chemicals to be used in the leather industry;  
 (b) he shall maintain an account of the imported goods, received and consumed in the place of manufacture for the above purpose, in the manner specified by the said Assistant Commissioner;  
 (c) he shall, within three months or such extended period as the said Assistant Commissioner may allow, produce the extract of the aforesaid account, duly certified by the Assistant Commissioner of Central Excise having jurisdiction over the factory manufacturing the goods, to the effect that the said goods have been used for the aforesaid purpose; and  
 (d) he shall pay, in the event of his failure to comply with the conditions above, an amount equal to the difference between the duty leviable on the imported goods but for the exemption under this notification and that already paid at the time of importation.
- 15 If,-  
 (a) the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996; and  
 (b) in respect of the goods manufactured from the imported goods, the importer produces to

the Assistant Commissioner of Central Excise having jurisdiction over his factory, within such period as the said Assistant Commissioner may allow, a certificate issued by an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of Environment and Forests to the effect that the said manufactured goods are intended for pollution control purposes.

- 16 If the said coins are imported with the approval of the Reserve Bank of India and are utilised for disbursement by the Scheduled bank in accordance with the regulations of the Reserve Bank of India, sanctioning foreign exchange for travellers.

*Explanation.-* The expression “Scheduled bank” means the State Bank of India constituted under the State Bank of India Act, 1955 (23 of 1955), a subsidiary bank as defined in the State Bank of India (Subsidiary Banks) Act, 1959 (38 of 1959), a corresponding new bank constituted under section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 (5 of 1970) or any other bank, being a bank included in the Second Schedule to the Reserve Bank of India Act, 1934 (2 of 1934).

- 17 If,-  
(a) the importer furnishes an undertaking to the Assistant Commissioner of Customs that such melting scrap will be used for the purpose specified and in the event of his failure to comply with this condition, he shall be liable to pay, in respect of such quantity of the said scrap as is not proved to have been so used, an amount equal to the difference between the duty leviable on such quantity but for the exemption under this notification and that already paid at the time of importation; and

(b) the importer produces to the said Assistant Commissioner, within six months or such extended period, as that Assistant Commissioner may allow, a certificate issued by the Assistant Commissioner of Central Excise in whose jurisdiction the said melting scrap of iron and steel has been used in electric arc furnace or induction furnace or melting in a hot blast cupola, that the said melting scrap has been so used.

- 18 If the re-rollable scrap consists of seconds and defectives or cuttings / rejected ingots / slabs / blooms / billets, bars, rods, angles, shapes and sections, rails and railway materials such as wheels, axles, sleepers, sleeper bars, fish plates and flat rolled products suitable for re-rolling without undergoing process of melting and of length 2000 mm. (maximum), width 800 mm. (maximum), thickness / diameter 8 mm. (minimum). In case of rails and railway materials there will be no size restriction.

- 19 If,-  
(a) the horological raw materials are imported for the manufacture of parts of wrist watches (watches designed primarily to show the time of the day, with or without additional features), mechanical or quartz analog; and  
(b) the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996.

- 20 If,-  
(a) the goods at (i) to (vi) in List 5 appended to the notification are imported for use in the flyash based building materials industry or the goods at (vii) to (xii) are imported for use in the phosphogypsum based building materials industry or the goods at (xiii) to (xviii) are imported for making clay-flyash bricks or the goods at (xix) to (xxvii) of that List are imported for production of pre-fabricated parts;  
(b) an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of Urban Affairs and Employment certifies in each case that the said goods are for use in the industry specified above and recommends grant of the exemption; and  
(c) the importer furnishes to the Assistant Commissioner of Customs an undertaking to the effect that he shall use the goods for the purpose specified and in the event of his failure to do

so, he shall be liable to pay an amount equal to the difference between the duty leviable on the said imported goods but for the exemption under this notification and that already paid at the time of importation.

- 21 If the importer, at the time of importation, furnishes an undertaking to the Assistant Commissioner of Customs to the effect that he shall use the imported goods for the purposes specified in column (3) of the Table to this notification and that,-
- (a) in the case of the goods specified at (A), (B) and (C) in the said column (3), he shall within such period as the said Assistant Commissioner may specify in this behalf, produce a certificate from the Assistant Commissioner of Central Excise having jurisdiction over the factory manufacturing the fuel injection equipment, to the effect that the imported goods have been used for the purpose specified;
  - (b) in the case of the goods specified at (D) in the said column (3), he shall not sell or otherwise dispose them off, in any manner, for a period of two years from the date of their importation and he shall within such period as the said Assistant Commissioner may specify in this behalf, produce a certificate from the Assistant Commissioner of Central Excise having jurisdiction over the factory manufacturing the fuel injection equipment, to the effect that the imported goods have been installed in the importer's own factory for use in the manufacture of fuel injection equipment.
- 22 If the importer at the time of importation,-
- (A) furnishes in all cases a certificate to the Assistant Commissioner of Customs, from an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of Non-Conventional Energy Sources recommending the grant of this exemption and in the case of the goods at (ii) to (v) in column (3) of the Table to this notification, the said officer certifies that the goods are required for the specified purposes; and
  - (B) furnishes an undertaking to the said Assistant Commissioner to the effect that,-
    - (a) in the case of wind operated electricity generators upto 30 KW or wind operated battery chargers upto 30 KW, he shall not sell or otherwise dispose off, in any manner, such generators or chargers for a period of two years from the date of importation;
    - (b) in the case of other goods specified at (ii) to (v) in column (3) of the said Table, he shall use them for the specified purpose; and
    - (c) in case he fails to comply with sub-conditions (a) or (b), or both conditions, as the case may be, he shall pay an amount equal to the difference between the duty leviable on the imported goods but for the exemption under this notification and that already paid at the time of importation.
- 23 If,-
- (a) the project for substitution of ozone depleting substances (ODS) or the project for setting up of new capacity with non-ODS technology has been approved by the Steering Committee set up in the Ministry of Environment and Forests for the clearance of such projects; and
  - (b) the importer furnishes in each case a list, of the goods required for the aforesaid projects, which is duly certified, to the effect that the goods mentioned in the said list are required for the aforesaid projects, by an officer not below the rank of a Deputy Secretary in the Ministry of Environment and Forests.
- 24 (1) If an officer not below the rank of a Deputy Secretary to the Government of India in the Department of Fertilisers-
- (i) certifies that the scheme for renovation or modernisation, as the case may be, of the fertilizer plant has been granted techno-economic clearance by the said Department;
  - (ii) recommends, in each case, the grant of exemption under this notification to,-
    - (a) Machinery, instruments, apparatus and appliances, as well as components (whether finished or not) or raw materials for the manufacture of aforesaid items and their

components, required for renovation or modernisation of a fertiliser plant; and  
(b) spare parts, other raw materials (including semi finished material) or consumables stores, essential for maintenance of the fertiliser plant mentioned above, (hereinafter referred to as the said goods), for such scheme; and

(iii) certifies in each case, that the said goods are, or will be, required for the purposes specified above;

(2) the value of import of the goods specified at (b) above shall not exceed 10% of the value of imported goods specified at (a) above;

(3) if the importer furnishes an undertaking to the Assistant Commissioner of Customs to the effect that the said imported goods shall be used for the purposes specified above and in the event of his failure to use the goods for such purposes, he shall pay an amount equal to the difference between the duty leviable on the said imported goods but for the exemption under this notification and that already paid at the time of importation.

25

If,-

(1) the spinnerettes acquired in exchange, are imported, within one year of the date of exportation of spinnerettes out of India; and

(2) no drawback of duty has been paid on the occasion of their export.

*Explanation.-* On the imports referred to in condition (1) above, the duty would be leviable as if the value of the said spinnerettes were equal to-

(i) the cost of such exchange, that is to say, the aggregate of -

(a) labour charges;

(b) price charged for that quantity of gold, platinum and rhodium, if any, which is in excess of the respective quantity of gold, platinum or rhodium contained in the said spinnerettes exported out of India; and

(c) any other charges paid by the importer to the supplier of such spinnerettes for such exchange of spinnerettes; and

(ii) the insurance and freight charges, both ways.

26

If,-

(A) imported by a State Fisheries Corporation or any Fisheries Co-operative Federation recognised by the State Government; or

(B) imported by a person other than a State Fisheries Corporation or any Fisheries Co-operative Federation recognised by the State Government concerned,-

(i) the importer produces a certificate, from an officer not below the rank of a Deputy Secretary of the Department concerned with fisheries in the State Government, to the effect that the spares are being imported with outboard motors meant for fitment to boats which are exclusively used for fishing operations and that such spares are for the purpose of maintenance of the said outboard motors and, recommending the grant of the concession; and

(ii) the importer furnishes an undertaking to the Assistant Commissioner of Customs at the time of importation to the effect that -

(a) the said spares shall be used for the purpose specified above; and

(b) he shall pay on demand in the event of his failure to comply with (a) above an amount equal to the difference between the duty leviable on the said spares but for the exemption under this notification and that already paid at the time of importation.

27

If imported by any State Fisheries Corporation or any Fisheries Co-operative Federation recognised by the State Government concerned.

- 28 If at the time of importation, the importer produces a certificate, from an officer not below the rank of Deputy Secretary to the Government of India in the Ministry of Commerce, to the effect that the imported goods are required for being used in a Green House.
- 29 If at the time of importation, the importer produces a certificate, from an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of Environment and Forests, to the effect that the imported kits or parts thereof are required for the conversion of motor-spirit or diesel driven vehicles into Compressed Natural Gas driven vehicles.
- 30 The importer at the time of clearance produces a certificate from the Chairman Airport Authority of India duly countersigned by an officer not below the rank of a Joint Secretary to the Government of India in the Ministry of Civil Aviation that the navigational, communication, air-traffic control and landing equipment and spares for maintenance of such equipment are required to be used for the modernisation of airport facilities and recommends the grant of exemption to the said goods.
- 31 If the importer, -  
(a) at the time of clearance produces a certificate from an officer not below the rank of a Joint Secretary to the Government of India in the Ministry of Tourism to the effect that the imported goods are required for initial setting up of a hotel or for substantial expansion of a hotel, duly approved by that Ministry; and  
(b) produces evidence to the satisfaction of the Assistant Commissioner of Customs within two years from the date of importation or within such extended period as the said Assistant Commissioner may allow, to the effect that the goods have been actually used for the purpose specified at (a) above.
- 32 If,-  
(i) in the case of a power plant (except a nuclear power plant),-  
(a) in the case of Central Power Sector Undertakings, the Chairman of the concerned Undertaking certifies that the scheme for renovation or modernisation, as the case may be, of such power plant, has been approved and an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of Power recommends, in each case, the grant of the aforesaid exemption to the goods for such scheme;  
(b) in other cases, an officer not below the rank of the Chief Engineer of the concerned State Electricity Board or State Power Utility certifies that the scheme for renovation or modernisation, as the case may be, of such power plant, has been approved and an officer not below the rank of a Secretary in the State Government concerned dealing with the subject of power or electricity recommends, in each case, the grant of the aforesaid exemption to the goods for such scheme;  
(ii) in the case of nuclear power plant, an officer not below the rank of a Deputy Secretary to the Government of India in the Department of Atomic Energy certifies the scheme for renovation or modernisation, as the case may be, of such power plant, has been approved and recommends the grant of the aforesaid exemption to the goods for such scheme; and  
(iii) in all cases, the importer furnishes an undertaking to the Assistant Commissioner of Customs to the effect that the said goods shall be used for the purpose specified above and in the event of his failure to use the goods for the renovation or modernisation of the said power generation plant, he shall pay an amount equal to the difference between the duty leviable on the said imported goods but for the exemption under this notification and that already paid at the time of importation.
- 33 If,-  
(a) in the case of small hydel power generation plants upto 3 MW station capacity, an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of Non-Conventional Energy Sources certifies the quantity, description and technical specifications of raw materials and parts required to be imported for the manufacture and supply of machinery and equipment to the said hydel power generation plant and recommends the grant of this

exemption to the imported goods;

(b) in the case of nuclear power generation plant, an officer not below the rank of a Deputy Secretary to the Government of India in the Department of Atomic Energy certifies the quantity, description and technical specifications of raw materials and parts required to be imported for the manufacture and supply of machinery and equipment to the said power generation plant and recommends the grant of this exemption to the imported goods;

(c) in case of power generation plants (except those specified above),-

(i) in the case of Central Power Sector Undertakings, the Chairman of the concerned Undertaking certifies the quantity, description and technical specifications of raw materials and parts required to be imported for the manufacture and supply of machinery and equipment to the said power generation plant and an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of Power recommends, in each case, the grant of the aforesaid exemption to the goods for such scheme;

(ii) in other cases, an officer not below the rank of the Chief Engineer of the concerned State Electricity Board or State Power Utility certifies the quantity, description and technical specifications of raw materials and parts required to be imported for the manufacture and supply of machinery and equipment to the said power generation plant and an officer not below the rank of a Secretary in the State Government concerned dealing with the subject of power or electricity recommends, in each case, the grant of the aforesaid exemption to the goods for such scheme; and

(d) in all cases, the importer furnishes an undertaking to the Assistant Commissioner of Customs to the effect that the imported goods shall be used for the purpose specified above and in the event of his failure to use the goods for the purpose specified, he shall pay an amount equal to the difference between the duty leviable on the said imported goods but for the exemption under this notification and that already paid at the time of importation.

34 If the importer produces, at the time of clearance of the goods, a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the said goods are essential for the purpose of oil exploration or oil exploitation (on-shore or off-shore).

35 If,-

(a) the parts and raw materials are used in the manufacture of goods in accordance with the provisions of section 65 of the Customs Act, 1962 (52 of 1962); and

(b) a certificate is produced in each case to the Assistant Commissioner of Customs from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the goods are required for the purposes of off-shore oil exploration or exploitation.

36 If,-

(a) the goods are imported by an Indian Company or Companies, a Foreign Company or Companies, or a consortium of an Indian Company or Companies and a Foreign Company or Companies (hereinafter referred to as the "contractor") or a sub-contractor of the contractor and in each case in connection with petroleum operations to be undertaken under a contract with the Government of India;

(b) where the importer is a contractor, he produces to the Assistant Commissioner of Customs, at the time of importation, the following, namely:-

(i) a certificate from a duly authorised officer of the Directorate General of Hydro Carbons, in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the imported goods are required for petroleum operations referred to in clause (a) and have been imported under the contract referred to in that clause, and

(ii) a certificate, in the case of a contract entered into by the Government of India and a Foreign Company or Companies or, the Government of India and a consortium of an Indian Company or Companies and a Foreign Company or Companies, that no foreign exchange remittance is made for the imports of such goods undertaken by such Foreign Company or Companies;

(c) where the importer is a sub-contractor, he produces to the Assistant Commissioner of Customs, at the time of importation, the following, namely:-

- (i) a certificate from a duly authorised officer of the Directorate General of Hydro Carbons, in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the imported goods are required for petroleum operations referred to in clause (a) and have been imported under the contract referred to in that clause and containing, the name of such sub-contractor,
- (ii) an affidavit to the effect that such sub-contractor is a bona-fide sub-contractor of a contractor,
- (iii) an undertaking from such contractor, binding him to pay any duty, fine or penalty that may become payable, if any of the conditions of this notification are not complied with, by such sub-contractor or contractor, as the case may be, and
- (iv) a certificate, in the case of a contract entered into by the Government of India and a Foreign Company or Companies or, the Government of India and a consortium of an Indian Company or Companies and a Foreign Company or Companies, that no foreign exchange remittance is made for the import of such goods undertaken by the sub-contractor on behalf of the Foreign Company or Companies:

Provided that nothing contained in this sub-clause shall apply if such sub-contractor is an Indian Company or Companies.

37 If,-

- (a) imported by the Gas Authority of India Limited; and
- (b) the importer produces a certificate issued by a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, certifying that the imported goods are essential for the purposes of the Gas Pipeline Project.

38 If the importer produces a certificate from an officer not below the rank of a Joint Director in the Department of Electronics, Government of India, mentioning the technical specifications, description and quantity of the moulds, tools and dies and certifying that they are required for the manufacture of electronic parts and recommending grant of exemption.

39 If the importer furnishes an undertaking to the Assistant Commissioner of Customs, to the effect that-

- (a) the parts, or as the case may be, the spare parts shall be used for the manufacture or maintenance, as the case may be, of the specified medical equipment;
- (b) he shall, within three months or such extended period that the said Assistant Commissioner may allow, produce-
  - (i) in the case of parts, a certificate from the Assistant Commissioner of Central Excise having jurisdiction over the factory manufacturing the specified medical equipment, to the effect that the parts have been used in the manufacture of the specified medical equipment;
  - or
  - (ii) in the case of spare parts, necessary evidence to the satisfaction of the Assistant Commissioner of Customs to the effect that the spare parts have been used for the maintenance of the specified medical equipment; and
- (c) he shall pay on demand, in the event of his failure to comply with the above conditions, an amount equal to the difference between the duty leviable on such quantity of the parts or, as the case may be, spare parts, but for the exemption under this notification and that already paid at the time of importation.

40 If the research institution furnishes a certificate to the Assistant Commissioner of Customs from an officer not below the rank of a Joint Director in the Department of Electronics,



Government of India, to the effect that imported computer peripheral devices and power supply units are required for the manufacture of computer systems to be supplied to the said institution and that it shall use the computer exclusively for research purposes and that it is not engaged in any commercial activity.

- 41 If an accredited representative of the foreign film unit or the television team executes a bond in such form and with such surety as may be acceptable to the Assistant Commissioner of Customs, binding himself to pay on demand an amount equal to the duty leviable on such equipment and cameras if the same are not placed under customs control for re-export within a period of three months or such extended period as the said Assistant Commissioner may permit, after clearance for home consumption.
- 42 If the importer at the time of import-
- (1) furnishes a certificate from an officer not below the rank of a Deputy Secretary to the Government of India in the Department of Atomic Energy or a Director in the Department of Electronics, Government of India, to the effect that the imported goods (in respect of description, quantity and technical specifications) are required for the manufacture of laser and laser based instrumentation; and
  - (2) furnishes an undertaking to the Assistant Commissioner of Customs to the effect that the imported goods shall be used for the above purpose and he shall pay, on demand, in the event of his failure to use the imported goods for the above purpose, an amount equal to the difference between the duty leviable on such quantity of the imported goods but for the exemption under this notification and that already paid at the time of importation.
- 43 If the importer produces to the Assistant Commissioner of Customs at the time and place of importation,-
- (i) a certificate issued by an officer not below the rank of a Deputy Principal Information Officer in the Press Information Bureau in the Ministry of Information and Broadcasting to the effect that the importer is an accredited news agency; and
  - (ii) an undertaking to the effect that the imported goods shall remain in possession, control and use of the agency and shall not be sold or parted with for a period of five years from the date of importation.
- 44 If, -
- (a) the goods are imported by a newspaper establishment registered with the Registrar of Newspapers for India appointed under section 19A of the Press and Registration of Books Act, 1867 (25 of 1867);
  - (b) the importer at the time of import produces before the Assistant Commissioner of Customs-
    - (1) a certificate issued by the Registrar of Newspapers for India recommending the grant of exemption under this notification; and
    - (2) an undertaking to the effect that the imported goods shall remain in his possession, control and use and shall not be sold or parted with for a period of five years from the date of importation and in case the said goods are sold thereafter, the sale shall be subject to the permission granted by the Registrar of Newspapers for India.
- 45 If, -
- (a) the duties of customs leviable on the specified equipment, raw films and tapes had been paid at the time of their first importation into India;
  - (b) no drawback of duty was paid on their exportation from India;
  - (c) the identity of the goods is established to the satisfaction of the Assistant Commissioner of Customs at the time of availing of this concession;
  - (d) the goods are reimported into India within six months or such period not exceeding one year from the date of their export from India, as may be extended by the said Assistant Commissioner on sufficient cause being shown to his satisfaction; and

(e) the External Publicity Division of the Ministry of External Affairs certifies that the purpose for which the goods had been exported from India was in public interest and had been sponsored or approved by the Government of India.

46 If, -

- (a) the total C.I.F. value of the wireless apparatus, accessories and parts, imported under this notification does not exceed seventy five thousand rupees;
- (b) the total value of the parts imported under this exemption does not exceed Rs.1,000;
- (c) the importer at the time of clearance, produces a certificate from an officer not below the rank of an Assistant Wireless Adviser to the Government of India in the Ministry of Communications to the effect that the wireless apparatus, accessories and parts in respect of which this exemption is claimed are within the value limit specified above, and also recommending the grant of this exemption.

*Explanation.-* “Licensed amateur radio operator” means a person duly authorised under the Indian Wireless Telegraphs (Amateur Service) Rules, 1978, made under sections 4 and 7 of the Indian Telegraph Act, 1885 (13 of 1885).

47 If,-

- (a) imported by M/s. Bharat Electronics Limited for further manufacture and supply to the Airports Authority of India; and
- (b) the importer at the time of clearance produces a certificate from the Director General of Civil Aviation that the imported goods are required to be used for the modernisation of airport facilities and recommends the grant of this exemption.

48 If the importer, at the time of importation furnishes an undertaking to the Assistant Commissioner of Customs to the effect that,-

- (a) the imported goods shall be used for the specified purposes and shall not be sold or otherwise disposed off in any manner for a period of at least two years from the date of importation; and
- (b) in the event of failure to comply with (a) above, he shall be liable to pay an amount equal to the difference between the duty leviable on the imported goods but for the exemption under this notification and that already paid at the time of importation.

49 If in the case of imports, -

(1) for the Teleteach or Margdarshan Programme, the Managing Director of M/s Electronic Trade and Technology Development Corporation Limited, certifies that the said cassettes and tapes are predominantly educational in character and the importer furnishes an undertaking to the effect that-

(i) the certificate from the Central Board of Film Certification in the Form below, shall be produced within a period of three months or such extended period as the Assistant Commissioner of Customs may allow; and

(ii) he shall pay on demand, in the event of his failure to comply with (i) above, an amount equal to the difference between the duty leviable on such quantity of said cassettes and tapes but for the exemption under this notification and that already paid at the time of importation; or

(2) made by the Television Centre of All India Radio, the Director of the said Centre at New Delhi in the said Form, and in other cases, the Central Board of Film Certification, certifies in each case, that the video cassettes and video tapes in respect of which exemption is claimed are predominantly educational in character.

#### FORM

Certificate No. .... of 19.....

This is to certify that the parcel containing the following video cassettes and video tapes was delivered to Shri ..... Regional Officer / Assistant Regional Officer, CBFC at Mumbai /

Calcutta / Chennai / the Director of the Television Centre of All India Radio, New Delhi, who examined the seals and identified the video cassettes and video tapes according to the particulars certified at the time of Customs examination, and that the Board / Director is satisfied that the video cassettes and video tapes are predominantly educational in character.

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Particulars of cassette/tape and film recorded thereon:

Particulars of the producer :

Length of Cassette / Tape :

Name of the importer :

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Date:                      Signature of Regional Officer /  
Assistant Regional Officer / Director,  
Television Centre, AIR, New Delhi.

- 50        If the importer, at the time and place of clearance,-  
(a) produces a certificate from an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of Human Resource Development, Department of Education, to the effect that the imported recorded magnetic tapes, CD-ROMs and floppy diskettes are recorded with educational or scientific material for use in computers and are required by Institutes or Research Centres duly approved by the University Grants Commission;  
(b) gives an undertaking to the Assistant Commissioner of Customs to the effect that such imported goods shall not be-  
      (1) used for any other purpose and shall not be subsequently recorded with any other material; and  
      (2) shall not be sold or parted with, without the prior permission of the Commissioner of Customs of the port of importation.
- 51        If,-  
(1) the goods are imported for being tested in -  
      (a) Defence Research and Development Organisation (DRDO) laboratories;  
      (b) Indian Institutes of Technology;  
      (c) Council for Scientific and Industrial Research (CSIR) laboratories;  
      (d) Central Power Research Institute, Bangalore; or  
      (e) Any other test centre approved by any Ministry in the Government of India for this purpose; and  
(2) the Head of any of the organisations specified above certifies that the goods have been imported by that organisation only for the purpose of testing and shall not be used or sold after such testing.
- 52        The importer at the time of clearance , produces a certificate from an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of Home Affairs that the goods specified in List 19 appended to this notification are required for fire-fighting operations by any of the specified Fire Services and recommends grant of the exemption.
- 53        If the parts are required for manufacture or servicing of aeroplanes, gliders, helicopters, or simulators of aircraft.  
*Explanation.-* "Parts of aeroplanes, gliders, helicopters or simulators of aircraft" shall include engines, engine parts, wireless transmission apparatus, wireless receivers, iron and steel washers and screws, ball and roller bearings and other parts.
- 54        If an officer not below the rank of a Deputy Secretary to the Government of India in the

Ministry of Civil Aviation certifies in each case the description and quantity of such raw materials which are required for the manufacture or servicing of the specified aircraft or parts of such aircraft, as the case may be.

- 55 If,-  
(a) the importer makes a declaration at the time of import that the barges would be re-exported;  
(b) the barges are re-exported, by the same ship which brought them or by any other ship under the same shipping agency, within two months of the date of importation or such extended period as the Assistant Commissioner of Customs may allow; and  
(c) the importer executes a bond, in such form and for such sum as may be specified by the Assistant Commissioner of Customs, binding himself to pay that sum if the re-export does not take place within the period specified under condition (b) above.
- 56 If,-  
(a) the importer maintains a proper account of import, use and consumption of the specified goods imported for the purpose of repairs of ocean-going vessels and submits such account periodically to the Commissioner of Customs in such form and in such manner as may be specified by the said Commissioner;  
(b) the importer, by the execution of bond, in such form and for such sum as may be specified by the said Commissioner, binds himself to pay on demand an amount equal to the duty leviable :-  
(1) on the capital goods or spares thereof or material handling equipment, as are not proved to the satisfaction of the said Commissioner to have been installed or otherwise used for the aforesaid purpose;  
(2) on parts, raw material and consumables, as are not proved to the satisfaction of the said Commissioner to have been used or consumed for the aforesaid purpose,  
within a period of three months from the date of importation thereof or within such extended period as that Commissioner, on being satisfied that there is sufficient cause for not installing, using or consuming them, as the case may be, for the aforesaid purpose within the said period, allow.  
*Explanation.* - "Ocean going vessels" includes-  
(a) liners; cargo-vessel of various kinds including refrigerator vessels for the transport of meat, fruit or the like, vessels specified for the transport of particular goods (grain, coal, ores or the like) ; tankers (petrol, wine or the like); yachts and other sailing vessels; cable ships; ice-breakers; floating factories of all kinds (for processing whales, preserving fish or the like) whale catchers; trawlers and other fishing vessels; life boats, scientific research vessels; weather ships; vessels for the transportation or mooring of buoys; pilot-boats; hopper barges for the disposal of dredged material or the like;  
(b) war ships of all kinds including submarines;  
(c) tugs, dredgers, fire- floats and salvage ships.
- 57 If the vessels and other floating structures are intended to be broken up after their importation, the importer shall present a fresh bill of entry to the Commissioner of Customs, and thereupon such goods shall be chargeable with the duty which would be payable on such goods as if they were entered for home consumption, under section 46 of the Customs Act, 1962 ( 52 of 1962), on the date of the presentation of such fresh bill of entry, for the purposes of break-up of such goods.
- 58 If any of the goods manufactured from the imported raw materials and parts, are subsequently intended to be broken up, a bill of entry in respect of such manufactured goods shall be presented to the Commissioner of Customs and thereupon these goods shall be chargeable with the duty which would be payable as if such manufactured goods had been imported and entered for home consumption, under section 46 of the Customs Act, 1962 (52 of 1962), on the date of the presentation of such fresh bill of entry, for the purposes of break-up of such manufactured goods.

- 59 (i) If the importer produces a certificate from an officer not below the rank of a Deputy Principal Information Officer in the Press Information Bureau in the Ministry of Information and Broadcasting to the effect that the importer is an accredited press cameraman, and that the importer has not availed, on any occasion in the previous five years, exemption under this notification or the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.52/85-Customs, dated the 4th March, 1985 or No.36/96-Customs, dated the 23rd July, 1996 or No.11/97-Customs, dated the 1st March, 1997;
- (ii) the exemption under this notification shall be applicable to that portion of C.I.F. value of the specified cameras, lenses and other goods which does not exceed Rupees one lakh;
- (iii) if the importer gives an undertaking to the Assistant Commissioner of Customs at the time and place of importation to the effect that the said goods shall remain in his possession, control and use and shall not be sold or parted with for a period of five years from the date of importation.
- 60 (i) If the importer produces a certificate from an officer not below the rank of a Deputy Principal Information Officer in the Press Information Bureau in the Ministry of Information and Broadcasting to the effect that the importer is an accredited journalist, and that the importer has not availed, on any occasion in the previous five years, exemption under this notification or the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 83/93-Customs, dated the 28th February, 1993 or No.36/96-Customs, dated the 23rd July, 1996 or No.11/97-Customs, dated the 1st March, 1997;
- (ii) the exemption under this notification shall be applicable to that portion of C.I.F. value of the specified personal computers, typewriters and fax machines, which does not exceed one lakh rupees;
- (iii) if the importer gives an undertaking to the Assistant Commissioner of Customs at the time and place of importation to the effect that the said goods shall remain in his possession, control and use and shall not be sold or parted with for a period of five years from the date of importation.
- 61 If,-
- (a) imported by any Department or Ministry of the Government of India; and
- (b) the importer produces a certificate from an officer not below the rank of a Joint Secretary to the Government of India in the concerned Department or Ministry, certifying that the said goods are being imported under an agreement relating to Government to Government Assistance Programme with any other country.
- 62 If an officer not below the rank of a Deputy Secretary in the Department of Animal Husbandry and Dairying in the Ministry of Agriculture, Government of India, is satisfied that the imported goods are required for the purpose of live-stock breeding programmes and certifies to this effect and recommends grant of the exemption.
- 63 If the spare parts are,-
- (a) essential for the working of hearing aids and have been given for that purpose some special shape or quality which would not be essential for use for any other purpose;
- (b) imported by or on behalf of an association for the handicapped or by a handicapped person for his own use.
- 64 If,-
- (a) the hospital is run by -

(1) the Central Government, a State Government, a Union territory Administration or a Local Authority; or

(2) institutions established by or under any law for the time being in force; or

(3) societies registered under any law for the time being in force relating to registration of societies, such societies being controlled by any of the authorities mentioned in (1) above;

(b) the importer produces a certificate, from the Directorate General of Health Services to the Government of India or the Ministry of Health and Family Welfare in the Government of India, to the effect that the said hospital falls in either of the categories specified at (a) above; and

(c) the head of the hospital certifies in each case that the hospital equipment is meant for use in the hospital and is not being manufactured in India and is essential for running or for maintenance of the hospital.

*Explanation.-* “Hospital” includes any Institution, Centre, Trust, Society, Association, Laboratory, Clinic and Maternity Home, which renders medical, surgical or diagnostic treatment.

65 If the importer at the time of importation, -

(a) produces a certificate from the Director General or Deputy Director General or Assistant Director General, Health Services, New Delhi, in each case, in the Form below; or

(b) furnishes an undertaking acceptable to the Assistant Commissioner of Customs to the effect that the aforesaid certificate shall be produced before the said Assistant Commissioner within the period specified by the Assistant Commissioner, failing which he would pay the duty leviable thereon.

#### FORM

Certified that the medical equipment /accessory / spare part ..... (name to be specified) being imported by ..... is a life saving medical equipment, accessory or spare part and exemption from payment of customs duty is recommended.

Signature with date of Director General /  
Deputy Director General /  
Assistant Director General,  
Health Services, New Delhi

66 If the importer produces to the Assistant Commissioner of Customs, at the time of importation, a certificate from the Civil Surgeon or the District Medical Officer or the Administrative Medical Officer or the Director of Health Services of the concerned State or a Specialist in the concerned speciality attached to a Government Hospital or a recognised medical college to the effect that the importer suffers from the particular handicap or disability and that the imported goods in respect of which the exemption is claimed are essential to overcome the said handicap or disability.

67 If certified by the apex body in relation to the concerned game or sport (the highest organisation, other than Government, by which the game or sport is controlled or regulated), that the requisites for games and sports are required to be used in a national or international championship or competition to be held in India or abroad.

68 If,-

(a) the synthetic tracks and artificial surfaces and equipment required for their installation are imported under the “Scheme for Laying Synthetic Tracks and Artificial Surfaces” of the Department of Youth Affairs and Sports, Government of India;

(b) the importer, at the time of import -

(1) produces before the Assistant Commissioner of Customs a certificate from an officer not below the rank of a Deputy Secretary to the Government of India in the said Department certifying that the import of the said tracks and surfaces is under the “Scheme for Laying

Synthetic Tracks and Artificial Surfaces” and also recommending the grant of the exemption; and

(2) gives an undertaking to the effect that the equipment imported for installation of the said tracks and surfaces shall be re-exported within a period of six months from the date of importation, and in the event of failure to comply with the same he shall pay on demand an amount equal to the difference between the duty leviable on such goods but for the exemption under this notification and that already paid at the time of importation.

69 In the case of goods required for the specified projects, the exemption under this notification shall not affect the exemption granted under any other notification of the Government of India in the Ministry of Finance (Department of Revenue) in so far as it relates to the duty of customs leviable under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

70 If a certificate from the Indian Mission concerned, about the ownership of the goods by the deceased person, is produced at the time of clearance of the goods through Customs station.

71 If the imported goods are meant to be exhibited in a museum managed by,-  
(a) the Archaeological Survey of India, such goods shall be imported under cover of a certificate issued by the Director General of Archaeology in India; or  
(b) a State Government, such goods shall be imported under cover of a certificate issued by the concerned Authority in the concerned State Government.

72 If, the importer, at the time of import -  
(i) produces before the Assistant Commissioner of Customs a certificate from an officer not below the rank of a Deputy Secretary to the Government of India in the Department of Space certifying that the said satellites and pay-loads are for launch by Indian launch vehicles from Indian soil into Outer Space in conformity with the provisions of the Outer Space Treaty of 1967; and  
(ii) gives an undertaking to the effect that the ground equipment imported for testing the satellites or pay-loads shall be re-exported within a period of six months from the date of their importation or such extended period as the Assistant commissioner of Customs may allow, and in the event of failure to comply with the same he shall pay on demand an amount equal to the difference between the duty leviable on such goods but for the exemption under this notification and that already paid at the time of importation.

73 If the importer furnishes an undertaking to the Assistant Commissioner of Customs that the coin blanks shall be used only for the purpose of coining of coins in a Mint of Government of India .

74 If,-  
(a) the goods are imported by-  
(i) the Ministry of Surface Transport, or  
(ii) a person who has been awarded a contract for the construction of roads in India by or on behalf of the Ministry of Surface Transport, by the National Highway Authority of India or by Public Works Department of a State Government;  
(b) the importer, at the time of importation, furnishes an undertaking to the Assistant Commissioner of Customs to the effect that he shall use the imported goods exclusively for the construction of roads and that he shall not sell or otherwise dispose of the said goods, in any manner, for a period of five years from the date of their importation; and  
(c) in case of goods of serial no.12 and 13 of List 28, the importer, at the time of importation of such goods, also produces to the Assistant Commissioner of Customs, a certificate from an officer not below the rank of Deputy Secretary to the Government of India in the Ministry of Surface Transport (Roads Wing), to the effect that the imported goods are required for construction of roads in India.

75 If imported by a person licensed by the Department of Telecommunications of the Government

of India for the purpose of providing basic telephone service.

76 If imported by a person licensed by the Department of Telecommunications of the Government of India for the purpose of providing cellular mobile telephone service.

77 If imported by a person licensed by the Department of Telecommunications of the Government of India for the purpose of providing radio paging service.

78 If imported by a person licensed by the Department of Telecommunications of the Government of India for the purpose of providing value added services via VSAT system.

79 If,-

(a) the goods are imported by an Indian Company or Companies, a Foreign Company or Companies, or a consortium of an Indian Company or Companies and a Foreign Company or Companies (hereinafter referred to as the “contractor”) or a sub-contractor of such Company or Companies or such consortium and in each case in connection with petroleum operations to be undertaken under a contract signed with the Government of India, on or after the 1st day of April, 1998, under the New Exploration Licensing Policy of the said First Schedule;

(b) where the importer is a contractor, he produces to the Assistant Commissioner of Customs, at the time of importation, the following, namely:-

(i) a certificate from a duly authorised officer of the Directorate General of Hydro Carbons, in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the imported goods are required for such petroleum operations and have been imported under a contract signed under the New Exploration Licensing Policy; and

(ii) a certificate, in the case of a contract entered into by the Government of India and a Foreign Company or Companies or, the Government of India and a consortium of an Indian Company or Companies and a Foreign Company or Companies, that no foreign exchange remittance is made for the imports of such goods undertaken by the Foreign Company or Companies;

(c) where the importer is a sub-contractor, he produces to the Assistant Commissioner of Customs, at the time of importation, the following, namely:-

(i) a certificate from a duly authorised officer of the Directorate General of Hydro Carbons, in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the imported goods are required for petroleum operations referred to in clause (a) and have been imported under a contract signed under the New Exploration Licensing Policy and containing the name of such sub-contractor,

(ii) an affidavit to the effect that such sub-contractor is a bona-fide sub-contractor of a contractor,

(iii) an undertaking from such contractor, binding him to pay any duty, fine or penalty that may become payable, if any of the conditions of this notification are not complied with, by such sub-contractor or contractor, as the case may be; and

(iv) a certificate, in the case of a contract entered into by the Government of India and a Foreign Company or Companies or, the Government of India and a consortium of an Indian Company or Companies and a Foreign Company or Companies, that no foreign exchange remittance is made for the import of such goods undertaken by the sub-contractor on behalf of the Foreign Company or Companies:

Provided that nothing contained in this sub-clause shall apply if such sub-contractor is an Indian Company or Companies.