

**NOTIFICATION**

No. 29 / 98 - CUSTOMS

New Delhi, dated the 2nd June, 1998

12 Jyaistha, 1920 (Saka)

G.S.R. (E). In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), read with sub-clause (a) of clause 107 of the Finance (No.2) Bill, 1998, which clause has, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), the force of law, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the goods specified in the Table below and falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, from the whole of the special additional duty leviable thereon by virtue of the provisions of sub-clause (a) of clause 107 of the said Finance Bill :

Provided that in respect of the goods specified against S. Nos. 2 and 3 of the said Table, the exemption under this notification shall be subject to the conditions, if any, subject to which the goods are exempt either partially or wholly from the duty of customs leviable thereon which is specified in the First Schedule to the said Customs Tariff Act.

**TABLE**

S. No.	Description of goods
(1)	(2)
1	Goods falling under heading No. 98.03 of the said First Schedule which in terms of the Baggage Rules, 1998, are - (i) passed free of duty; or (ii) exempt from the whole of the duty of customs leviable thereon which is specified in the said First Schedule.
2	Gold and silver,- (I) including ornaments ( but excluding ornaments studded with stones or pearls), imported into India or taken delivery by an eligible passenger in terms of the notifications of the Government of India in the Ministry of Finance (Department of Revenue), Nos. 171/94-Customs and 172/94-Customs, both dated the 30th September, 1994; (ii) imported in terms of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 117/94-Customs, dated the 27th April, 1994; or (iii) imported in terms of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 80/97-Customs, dated the 21st October, 1997.
3.	All goods falling within the said First Schedule, which are exempt from,-  (a) the whole of the duty of customs leviable thereon under the said First Schedule, and (b) the whole of the additional duty of customs leviable thereon under sub-section (1) of section (3) of the said Customs Tariff Act.
4.	All goods falling under sub-heading No. 2709.00 of the said First Schedule.
5.	Newsprint falling under sub-heading No. 4801.00 of the said First Schedule.
6.	Lightweight coated paper weighing upto 51 g/m <sup>2</sup> falling under heading No. 48.10 of the said First Schedule and imported by actual users for printing of magazines.
7.	Goods specified against S. Nos. 171 to 175 of the Table annexed to notification of

the Government of India in the Ministry of Finance (Department of Revenue), No. 23/98-Customs, dated the 2nd June, 1998, subject to the conditions, if any, specified in the annexure to that notification in relation to such goods.

8. Goods specified against S. No. 164 of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 23/98-Customs, dated the 2nd June, 1998, subject to the conditions specified in the annexure to that notification in relation to such goods.
9. Goods specified against S. No. 261 in item (ii) in corresponding entry in column (3) of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 23/98-Customs, dated the 2nd June, 1998, subject to the conditions specified in the annexure to that notification in relation to such goods.
10. Goods specified against S. No. 261 in item (iv) in corresponding entry in column (3) of the Table annexed to notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 23/98-Customs, dated the 2nd June, 1998, subject to the conditions, if any, specified in the annexure to that notification in relation to such goods.
11. All goods falling within the said First Schedule, which are imported for subsequent sale as such and the importer at the time of importation makes a specific declaration to that effect in the bill of entry in the manner prescribed below :

“ Declaration

I / We hereby declare that the goods of description ----- imported under Bill of Entry No.--- dated ----- are for trading purpose only. In case the said goods are disposed of in any other manner, without prejudice to any other action that may be taken under law, I / we undertake to pay the soecial additional duty of customs of Rs. ----- , which are leviabie on these goods, but for exemption contained in notification No.29/98-Customs dated the 2nd June, 1998.

sd/-  
(Date and stamp).”

12. All goods falling within the said First Schedule and imported in terms of notificatins of the Government of India in the Ministry of Finance (Department of Revenue), Nos. 79/95-Customs, dated the 31st march, 1995, 80/95-Customs, dated the 31st march, 1995 or 31/97-Customs, dated the 1st April, 1997, subject to the conditions, if any, specified in the said notifications in relation to such goods.

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2. Notwithstanding anything contained elsewhere in this notification, the exemption from special additional duty under this notification shall not be applicable to goods falling within the said First Schedule and imported in terms of notificatins of the Government of India in the Ministry of Finance (Department of Revenue) Nos. 104/95-Customs, dated the 30th May, 1995, 111/95-Customs, dated the 5th june, 1995 or 34/97-Customs, dated the 7th April, 1997.

(T.R. RUSTAGI)  
JOINT SECRETARY TO THE GOVERNMENT OF INDIA

NOTIFICATION

No.30/98 - CUSTOMS

New Delhi, dated the 2nd June, 1998

12 Jyaistha, 1920 (Saka)

G.S.R. (E). - In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby rescinds the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 11/97-Customs, dated the 1st March, 1997.