

ANNEXURE

Condition No.	Conditions
1.	The rate of duty specified in column (4) shall apply to such quantity of imports for which an importer holds a Tariff Rate Quota Allocation Certificate issued by the Agricultural and Processed Food Products Export Development Authority in accordance with the procedure as may be specified by the Agricultural and Processed Food Products Export Development Authority from time to time through a Public Notice.
2.	If the importer gives a declaration that such material is for the purposes of sowing or planting only.
3.	<p>If,-</p> <p>(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;</p> <p>(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 and Culture 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.</p>
4.	<p>If the importer,-</p> <p>(i) is registered with the Directorate of Vanaspati, Vegetable Oils and Fats in the Department of Food and Public Distribution in the Government of India; and</p> <p>(ii) follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996.</p>
5.	<p>If the importer,-</p> <p>(i) is registered with the Directorate of Vanaspati, Vegetable Oils and Fats in the Department of Food and Public Distribution in the Government of India;</p> <p>(ii) produces a certificate from the said Directorate that it is a sick unit manufacturing vanaspati ;</p> <p>(iii) satisfies the jurisdictional Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, that the goods are intended for use in the manufacture of vanaspati in a factory having captive hydrogen generation facility;</p> <p>(iii) follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996.</p>

6. If the importer furnishes an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, that the wine shall be used as sacramental wine.
7. 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.
8. 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 life saving drugs or medicines; and
 - (c) the importer produces the said certificate to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of clearance, or gives an undertaking as acceptable to the Deputy Commissioner or the Assistant Commissioner to furnish the said certificate within such period as specified by the Deputy Commissioner or the Assistant Commissioner, failing which to pay duty leviable thereon.

FORM

Certificate No..... of (year)

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 of Director General /
Deputy Director General /
Assistant Director General,
Health Services, New Delhi

9. 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.
10. If the importer produces a certificate of the Reference Standard and copies of documents to substantiate that the organization or institution from where the Reference Standard has been imported are approved by the World Health Organisation or International Organisation for Standards.

11. 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.
12. If,-
(a) the goods are imported by a manufacturer of handicrafts for use in the manufacture of handicrafts for export by that manufacturer and that the said manufacturer is registered with the Export Promotion Council for Handicrafts;
(b) the value of the goods imported does not exceed 3% of the FOB value of handicrafts exported during the preceding financial year; and
(c) the importer produces a certificate from the Export Promotion Council for Handicrafts certifying the value of exports made during the financial year mentioned in clause (b) above and also the description, value and quantity of the item(s) already imported under this notification during the current financial year
13. If, the Central Board of Film Censors or, an officer not below the rank of a Director, All India Radio or Doordarshan, as the case may be, certifies that the said film is predominantly educational in character.
14. If certified by the Ministry of Defence that the film is predominantly educational in character and is meant for training of defence personnel.
15. 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.
16. 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.
17. If,-
(a) the pulp of wood 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).

18. If,-
- (a) the importer furnishes an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, that such imported goods 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 goods 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 Deputy Commissioner or Assistant Commissioner, as the case may be, within six months or such extended period, as that Deputy Commissioner or Assistant Commissioner may allow, a certificate issued by the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, in whose jurisdiction the said goods have been used in such unit, that the said goods has been so used.
19. If,-
- (a) the goods are imported by a manufacturer of textile garments for use in the manufacture of textile garments for export by that manufacturer and that the said manufacturer is registered with the Apparel Export Promotion Council ;
 - (b) the value of the goods imported does not exceed 2% of the FOB value of textile garments exported during the preceding financial year; and
 - (c) the importer produces a certificate from the Apparel Export Promotion Council , certifying -
 - (i) the value of exports made during the financial year mentioned in clause (b) above and also the value and quantity of lining and inter-lining materials already imported under this notification during the current financial year;
 - (ii) that the imported goods shall not be put to any other use or sold in the market except in the manufacture of textile garments for export; and
 - (d) there is a doubt as to the useability of the goods in relation to the export product, the Commissioner of Customs, for reasons to be recorded in writing, orders drawal of sample at the time of export to verify such use.
20. 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 Industry; and
 - (2) furnishes an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, 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 Deputy Commissioner or the Assistant Commissioner;

- (c) he shall, within three months or such extended period as the said Deputy Commissioner or the Assistant Commissioner may allow, produce the extract of the aforesaid account, duly certified by the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, 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..
21. 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).
22. The goods are imported for use in the manufacture of goods falling under Chapter 84 (other than those falling under heading Nos. 84.15, 84.50, 84.69, 84.70, 84.71, 84.72, 84.73, 84.82, and 84.85 and sub-heading Nos. 8407.31, 8407.32, 8407.33, 8407.34, 8408.20, 8409.91, 8409.99, 8414.30, 8414.80, 8414.90, 8418.21, 8418.22, 8418.29, 8418.91, 8418.99, 8422.11, 8422.19, 8423.10, 8448.19, 8451.10, 8451.90, 8452.10, 8452.30, 8452.40, 8452.90, 8479.50, 8479.60, 8479.89 and 8483.20) or Chapter 85 (other than those falling under heading Nos. 85.06, 85.07, 85.09, 85.10, 85.11, 85.12, 85.13, 85.16, 85.18, 85.19, 85.20, 85.21, 85.22, 85.23, 85.24, 85.26, 85.27, 85.28, 85.31, 85.32, 85.35, 85.36, 85.37, 85.38, 85.39, 85.40, 85.41, 85.42, 85.44 and 85.48 and sub-heading Nos. 8525.30 and 8525.40) of the First Schedule of the Customs Tariff Act, 1975 (51 of 1975).
23. 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.
24. If the importer furnishes an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, that the coin blanks shall be used only for the purpose of coining of coins in a Mint of the Government of India .

25. 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.
26. 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 Development and Poverty Alleviation 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 Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, 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.
27. If the importer produces a certificate from an officer not below the rank of a Joint Director in the Ministry of Information Technology, 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.
28. 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.

29. If, -
- (1) the bushings acquired in exchange, are imported, within one year of the date of exportation of bushings 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 bushings 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 platinum and rhodium, if any, which is in excess of the respective quantity of the platinum and rhodium contained in the said bushings exported out of India; and
 - (c) any other charges paid by the importer to the supplier of such bushings for such exchange of bushings; and
- (ii) the insurance and freight charges, both ways.

30. If the importer produces to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time and place of importation, a certificate issued by the Gem and Jewellery Export Promotion Council mentioning the technical specifications, description and quantity of the goods and certifying that the said goods are required for the setting up of a Training and Development Project by the importing institute and recommending the grant of exemption in each case.

31. 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 Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, 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.

32. If imported by any State Fisheries Corporation or any Fisheries Co-operative Federation recognised by the State Government concerned.
33. If the importer at the time of importation,-
(a) furnishes in all cases a certificate to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, 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 (2) to (5), the said officer certifies that the goods are required for the specified purposes; and
(b) furnishes an undertaking to the said Deputy Commissioner or Assistant Commissioner to the effect that,-
(i) 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;
(ii) in the case of other goods specified at (2) to (5), he shall use them for the specified purpose; and
(iii) in case he fails to comply with sub-conditions (i) or (ii), 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.
34. 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.
35. (1) If an officer not below the rank of a Deputy Secretary to the Government of India in the Department of Fertilizers,-
(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 fertilizer plant; and
(b) spare parts, other raw materials (including semi-finished material) or consumable stores, essential for maintenance of the fertilizer 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 in sub-clause (b) of clause (ii) of sub-condition (1) shall not exceed 10% of the value of imported goods specified in sub-clause (a) of the said clause;

(3) if the importer furnishes an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, to the effect that the said 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.

36. 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 Commerce and Industry, to the effect that the imported goods are required for being used in a Green House.
37. 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, or Propane driven vehicles, or Liquefied Petroleum Gas driven vehicles, as the case may be.
38. 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, by the Public Works Department of a State Government or by a road construction corporation under the control of the Government of a State or Union Territory; or
 - (iii) a person who has been named as a sub-contractor in the contract referred to in (ii) above for the construction of roads in India by or on behalf of the Ministry of Surface Transport, by the National Highway Authority of India, by Public Works Department of a State Government or by a road construction corporation under the control of the Government of a State or Union Territory;
 - (b) the importer, at the time of importation, furnishes an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, 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 11, the importer, at the time of importation of such goods, also produces to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, a certificate from an officer not below the rank of a 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.

39. 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.
40. 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 and Culture 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 Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, within two years from the date of importation or within such extended period as the said Deputy Commissioner or the Assistant Commissioner may allow, to the effect that the goods have been actually used for the purpose specified at (a) above.
41. 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 or an officer authorized by him 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 Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, 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.

- 42.. 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 the case of power generation plants (except those specified above),-
 - (i) in the case of Central Power Sector Undertakings, the Chairman of the concerned Undertaking or an officer authorized by him 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 Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, 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.
43. If imported by a person licensed by the Department of Telecommunications of the Government of India for the purpose of providing basic telephone service.
44. 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.
45. If imported by a person licensed by the Department of Telecommunications of the Government of India for the purpose of providing radio paging service.
46. 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 V-SAT system.

47. If imported by a person licensed by the Department of Telecommunications of the Government of India for the purpose of providing Public Mobile Radio Trunked Service (PMRTS).

48. If imported by a person licensed by the Department of Telecommunications of the Government of India for the purpose of providing Internet Service.

49. If,-

(a) the goods are imported by the Oil and Natural Gas Corporation or Oil India Limited (hereinafter referred to as the "licensee") or a sub-contractor of the licensee and in each case in connection with petroleum operations to be undertaken under petroleum exploration licenses or mining leases, as the case may be, issued or renewed after the 1st of April, 1999 and granted by the Government of India or any State Government on nomination basis;

(b) where the importer is a licensee, he produces to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of importation, the following, namely, 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 licences referred to in that clause, and

(c) where the importer is a sub-contractor, he produces to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, 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 licenses or mining leases, as the case may be, 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 the licensee or lessee, as the case may be,

(iii) an undertaking from such licensee or lessee, as the case may be, 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 licensee or lessee, as the case may be, and

(iv) a certificate, in the case of a petroleum exploration license or mining lease, as the case may be, issued or renewed after the 1st of April, 1999, by the Government of India or any State Government on nomination basis, that no foreign exchange remittance is made for the import of such goods undertaken by the sub-contractor on behalf of the licensee or lessee, as the case may be:

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

50. 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 Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, from a duly authorized 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.
51. 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 Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, 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 Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, 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 the 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.

52.

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 Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, 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 Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, 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 the 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.

53.

If the importer furnishes an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, 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 Deputy Commissioner or the Assistant Commissioner may allow, produce-

(i) in the case of parts, a certificate from the Deputy Commissioner of Central Excise or the Assistant Commissioner of Central Excise, as the case may be, 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 Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, 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.

54. 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 Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, 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 Deputy Commissioner or the Assistant Commissioner may permit, after clearance for home consumption.

55. 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, 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 Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, 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.

56. If the importer produces to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, 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 the 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.

57.

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); and

(b) the importer at the time of import produces before the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, -

(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.

58.

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 Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, may allow; and

(ii) he shall pay, on demand, in the event of his failure to comply with clause (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 (year)

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.

Particulars of cassette/tape and film recorded thereon:

Particulars of the producer :

Length of Casette / Tape :

Name of the importer :

Date:

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

59.

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 Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, 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 Deputy Commissioner or the 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.

60. 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 Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, to the effect that such imported goods shall not be-

(i) used for any other purpose and shall not be subsequently recorded with any other material; and

(ii) sold or parted with, without the prior permission of the Commissioner of Customs of the port of importation.

61. 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, i.e. the Licensed amateur radio operator, 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).

62. 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.

63. If the importer, at the time of importation furnishes an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, to the effect that,-

(a) the imported goods shall be used for the specified purposes and shall not be sold or otherwise disposed of 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.

64.

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 the organisation 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.

65.

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.

66.

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.

67.

If the importer, at the time of import -

(i) produces before the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, 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 Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, 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.

68.

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 Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, may allow; and
- (c) the importer executes a bond, in such form and for such sum as may be specified by the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, binding himself to pay that sum if the re-export does not take place within the period specified under condition (b) above.

69.

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,-
 - (i) 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;
 - (ii) 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; and
- (d) oil rigs, drilling ships and jack-up rigs.

70.

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.

71. If any of the goods manufactured from the imported raw materials and parts are subsequently intended to be broken up, a fresh 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.
72. If,-
(a) where the importer is the Government of India or a person authorised by that Government, or the goods are shipped on the order of a Department of that Government and are appropriated under such order at the time of shipment, for use in anti-smuggling operations, he produces, at the time of importation, a certificate from the Under Secretary to the Government of India in the Department of Revenue to the effect that the said goods are intended for the aforesaid use;

(b) where the importer is a Police Force of a State or a Union Territory or the Central Reserve Police Force, the National Security Guard or the Special Protection Group and the said goods are imported for bomb detection or disposal purposes, he produces, at the time of importation, a certificate from an officer in the Ministry of Home Affairs not below the rank of an Under Secretary to the Government of India to the effect that the said goods are intended for the aforesaid use.
73. (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 two years, exemption under this notification or the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 20/99- Customs, dated the 28th February, 1999 or No. 16/2000-Customs, dated the 1st March, 2000;

(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 one lakh rupees; and

(iii) if the importer gives an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, 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 two years from the date of importation.
74. (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 two years, exemption under this notification or the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 20/99-Customs, dated the 28th February, 1999 or No. 16/2000-Customs, dated the 1st March, 2000;

(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; and

(iii) if the importer gives an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, 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 two years from the date of importation.

75. 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.
76. 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.
77. 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.
78. 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 of the Government of India or the Ministry of Health and Family Welfare in the Government of India, or from the State Government, the Union Territory Administration or the Local Authority running or controlling that hospital, as the case may be, to the effect that the said hospital falls in any 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 essential for running or 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.

79. 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 Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, to the effect that the aforesaid certificate shall be produced before the said Deputy Commissioner or the Assistant Commissioner within the period specified by the said Deputy Commissioner or the Assistant Commissioner, failing which he would pay the duty leviable thereon.

FORM

Certificate No..... of (year)

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

80. If the importer produces to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, 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.

81. If the goods are imported by the Sports Authority of India or a National or State level Sports Federation or Association recognised by the Central Government or a State Government or a Union Territory Administration, as the case may be.

82. 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.

83. 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 Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, 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.
84. If,-
- (a) the goods are imported into India by a National Sports Federation, under a certificate issued by the Sports Authority of India or imported by the Sports Authority of India, for use in a national or international championship or competition, to be held in India or abroad; and
 - (b) the importer, at the time of clearance of the goods, produces a certificate to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, from an officer not below the rank of a Director in the Sports Authority of India certifying -
 - (i) the name and address of the importer of the goods and the description, quantity and value of the goods, and
 - (ii) that the goods are required for the purpose specified at (a) above.
85. (a) If an officer not below the rank of a Joint Secretary to the Government of India in the Ministry of Power certifies that-
- (i) the power purchasing State has constituted the Regulatory Commission with full powers to fix tariffs;
 - (ii) the power purchasing State undertakes, in principle, to privatise distribution in all cities, in that State, each of which has a population of more than one million, within a period to be fixed by the Ministry of Power; and
 - (iii) the power purchasing State has agreed to provide recourse to that State’s share of Central Plan allocations and other devolutions towards discharge of any outstanding payment in respect of

purchase of power;

(b) In the case of imports by a Central Public Sector Undertaking, the quantity, total value, description and specifications of the imported goods are certified by the Chairman and Managing Director of the said Central Public Sector Undertaking; and

(c) In the case of imports by a Private Sector Project, the quantity, total value, description and specifications of the imported goods are certified by the Chief Executive Officer of such project.

86. (a) If an officer not below the rank of a Joint Secretary to the Government of India in the Department of Atomic Energy certifies that-

(i)
the power purchasing State has constituted the Regulatory Commission with full powers to fix tariffs;

(ii)
the power purchasing State undertakes, in principle, to privatise distribution in all cities, in that State, each of which has a population of more than one million, within a period to be fixed by the Ministry of Power; and

(iii)
the power purchasing State has agreed to provide recourse to that State's share of Central Plan allocations and other devolutions towards discharge of any outstanding payment in respect of purchase of power;

(b) In the case of imports by a Central Public Sector Undertaking, the quantity, total value, description and specifications of the imported goods are certified by the Chairman and Managing Director of the said Central Public Sector Undertaking.

87. 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.

88. 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.

89. If,-
(a) the goods are imported by a manufacturer of textile garments or leather garments for use in the manufacture of textile garments or leather garments for export by that manufacturer and that the said manufacturer is registered with the Apparel Export Promotion Council or Council for Leather Exports, as the case may be;

(b) the value of the goods imported does not exceed 3% of the FOB value of textile garments or leather garments exported during the preceding financial year; and

(c) the importer produces a certificate from the Apparel Export Promotion Council or Council for Leather Exports, as the case may be, certifying the value of exports made during the financial year mentioned in clause (b) above and also the value and quantity of fasteners and poly wadding materials already imported under this notification during the current financial year.
