

GENERAL EXEMPTION NO.100**Exemption to specified goods falling under various chapters excluding in chapters 1 to 24:**

[Notifn. No. 91/09-Cus., dt.11.9.2009 as amended by 123/09, 90/10, 40/11, 37/12, 40/12, 50/12, 4/13, 20/13, 24/13, 5/15, 36/16, 54/16, 8/17, 26/17, 3/18, 25/2020 dt. 21.05.2020]

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 exempts goods, namely, -

(i) in the case of hotel or stand alone restaurant or golf resort having catering facility, capital goods including spares, office equipment, professional equipment, office furniture, consumables, related to its service sector business and food items and alcoholic beverages but excluding other products classifiable in Chapters 1 to 24 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and items not permitted to be imported in terms of Appendix 37B of the Hand Book of Procedures, volume I;

(ii) in the case of service provider other than hotel or stand alone restaurant or golf resort having catering facility, capital goods including spares, office equipment, professional equipment, office furniture and consumables, related to its service sector business, but excluding the items not permitted to be imported in terms of Appendix 37B of the Hand Book of Procedure ,volume I,

(iii) in the case of service provider who is also engaged in manufacturing activity, capital goods including spares related to its manufacturing sector business, but excluding the items not permitted to be imported in terms of Appendix 37B of the Hand Book of Procedure, volume I, when imported into India against a Served From India Scheme scrip (hereinafter referred to as the said scrip) issued under paragraph 3.12 of the Foreign Trade Policy, from,

- (1) the whole of the duty of customs leviable thereon under the First Schedule to the said Customs Tariff Act, 1975(51 of 1975); and
- (2) Exemption under this notification shall not be available for import of vehicles even if such vehicles are freely importable under the Foreign Trade Policy. However, the vehicles which are in the nature of professional equipment (and are not personal vehicles) for use by the service provider in his regular service business shall be permitted.

For this purpose, motor cars, sports utility vehicles and all purpose vehicles for the service provider hotels, travel agents, tour operators or tour transport operators and companies owning or operating golf resorts shall not be regarded as personal vehicles subject to the condition that the customs authority endorses the bill of entry at the time of clearance specifying that the vehicle shall be registered as vehicle for “tourist purpose only” and the vehicle is so registered and a copy of the registration certificate to that effect is submitted to the concerned Customs authority as a confirmation of import of vehicle within six months from the date of import and the said vehicle is used for tourist purpose only.

subject to the following conditions, namely :-

- i. that the said scrip has been issued to a service provider by the Regional Authority and it is produced before the proper officer of customs at the time of clearance for debit of the duties leviable on the goods, but for this exemption:
- (ia) that in the case of capital goods including spares covered at sub-paragraph (iii) above the

manufacturing sector business of the service provider has been endorsed by the Regional Authority on the said scrip during the period of validity of the said scrip and upon such endorsement, the validity of the said scrip remains unchanged

- ii. that the said scrip and goods imported against it shall not be transferred or sold:

Provided that, except in case of goods covered at sub-paragraph (iii) above, transfer of goods or said scrip may be allowed subject to actual user condition within the group company or managed hotels as defined in paragraph 9.28 and paragraph 9.35 respectively of the Foreign Trade Policy, as the case may be.

- (iia) that the capital goods including spares covered at sub-paragraph (iii) above shall be subject to actual user condition and the importer at the time of clearance of the said goods shall furnish an undertaking to this effect to the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, that in case of non compliance of the said condition, he shall pay on demand an amount equal to the duty leviable, but for the exemption contained herein together with interest at the rate of fifteen percent per annum from the date of clearance of the said materials
- iii. that in respect of capital goods, office equipment and professional equipment a certificate from Deputy Commissioner of Customs or Assistant Commissioner of Customs having jurisdiction over importer's factory or premises or an independent Chartered Engineer, as the case may be, is produced confirming installation and use of the goods in the importer's factory or premises, within six months from the date of imports or within such extended period as the Deputy Commissioner of Customs or Assistant Commissioner of Customs at the port of registration of the said scrip, as the case may be, may allow;
- iv. that the imports and exports are undertaken through seaports at Bedi (including Rozi-Jamnagar), Chennai, Cochin, Dahej, Dhamra, Dharamtar, Dighi, Gopalpur, Haldia (Haldia Dock Complex of Kolkata Port), Hazira (Surat), Kakinada, Kandla, Kattupalli (Tamil Nadu), Kolkata, Krishnapatnam, Ennore (Tamil Nadu) and Karaikal (Union territory of Puducherry) Magdalla, Mangalore, Marmagoa, Muldwarka, Mumbai, Mundhra, Nagapattinam, Nhava Sheva, Okha, Paradeep, Pipavav, Porbander, Sikka, Tuticorin, Visakhapatnam and Vadinar or through any of the airports at Ahmedabad, Bangalore, Bhubaneswar, Calicut, Chennai, Cochin, Coimbatore, Dabolim (Goa), Delhi, Hyderabad, Indore, Jaipur, Kolkata, Lucknow (Amausi), Mumbai, Nagpur, Rajasansi (Amritsar), Srinagar, Trivandrum, Varanasi and Visakhapatnam or through any of the Inland Container Depots at Agra, Ahmedabad, Anaparthi (Andhra Pradesh), Babarpur, Bangalore, Bhadohi, Bhatinda, Bhilwara, Bhiwadi, Bhusawal, Chheharata (Amritsar), Coimbatore, Dadri, Dappar (Dera Bassi), Daulatabad (Wanjarwadi and Maliwada), Delhi, Dighi (Pune), Durgapur (Export Promotion Industrial Park), Faridabad, Garhi Harsaru, Gauhati, Marripalem Village in Taluk of Edlapadu, District Guntur and Tondiarpet (TNPM), Chennai and Irungattukottai, SIPCOT Industrial Park, Kattrambakkam Village, Sriperumbudur Taluk, Kanchipuram District, Tamil Nadu and Melapakkam Village (Arakkonam Taluk, Vellore District), Hosur (Tamil Nadu), Nattakkam Village (Kottayam Taluk and District), Kalinganagar and Tumb Village (Taluka Umbergaon, District Valsad), Hyderabad, Jaipur, Jalandhar, Jamshedpur, Jodhpur, Kanpur, Karur, Kota, Kundli, Loni (District Ghaziabad), Ludhiana, Madurai, Malanpur, Mandideep (District Raisen), Miraj, Moradabad, Nagpur,

Nasik, Pimpri (Pune), Pitampur (Indore), Pondicherry, Raipur, Rewari, Rudrapur(Nainital), Salem, Singanalur, Surat, Surajpur, Tirupur, Tuticorin, Udaipur, Vadodara, Varanasi, , Waluj (Aurangabad) Talegoan (District Pune), Dhannad Rau (District Indore), Kheda (Pithampur, District Dhar) and Patli (Gurgaon) or through the Land Customs Station at Agartala, Amritsar Rail Cargo, Attari Road, Changrabandha, Dawki, Ghojadanga, Hilli, Jogbani, Mahadipur, Nepalganj Road, Nautanva (Sonauli), Petrapole, Ranaghat, Raxaul, Singhabad and Sutarkhandi or a Special Economic Zone notified under section 4 of the Special Economic Zones Act, 2005 (28 of 2005):

Provided that the Commissioner of Customs may with in the jurisdiction, by special order, or by a Public Notice, and subject to such conditions as may be specified by him, permits import and export from any other seaport or airport or inland container depot or through any land customs station.

2. Exemption under this notification shall not be available for import of vehicles even if such vehicles are freely importable under the Foreign Trade Policy. However, the vehicles which are in the nature of professional equipment (and are not personal vehicles) for use by the service provider in his regular service business shall be permitted.

Explanation .- For the purposes of this notification ,-

- (i) “Capital goods” has the same meaning as assigned to it in paragraph 9.12 of the Foreign Trade Policy;
- (ii) “Foreign Trade Policy” means the Foreign Trade Policy 2009-2014, published by the Government of India in the Ministry of Commerce and Industry vide notification No.1 /2009-2014, dated the 27th August, 2009 as amended from time to time;
- (iii) “Licensing Authority or Regional Authority” means the Director General of Foreign Trade appointed under section 6 of the Foreign Trade (Development and Regulation) Act,1992 (22 of 1992) or an officer authorised by him to grant a licence under the said Act.

