

GENERAL EXEMPTION NO. 131

Exemption to specified goods imported by Defence, Coast Gaurd, Deptt. of Revenue, Police Forces, HAL, specified ordnance Factories and for ATVP, IGMDP, SAMYUKTA, LCAP, SANGRAHA, DIVYA DRISHTI and DHANUSH Programmes.

[Notfn. No.39/96-Cus., dt. 23.7.1996 as amended by Notfn. Nos. 60/96, 86/96, 19/97, 69/97, 28/98, 99/98,27/99,111/99,118/99, 8/00,11/00,20/00, 103/00, 146/00, 33/01, 81/01, 130/01,66/02, 99/02, 133/02, 3/03, 6/03,28/03,88/03,93/03, 41/04, 48/04, 49/04, 66/05, 105/05, 5/06, 64/06, 81/06, 110/06, 113/06 ,34/07, 85/07, 12/08, 14/08, 36/08, 124/08, 36/08, 124/08,23/09, 54/09, 32/10,51/10, 66/10, 12/11, 64/11, 89/11,102/11, 110/11, 5/12, 11/12, 30/12, 57/12, 58/12, 08/13, 16/13, 42/13, 20/14, 27/14, 26/15, 29/15(w.e.f.1.6.15), 42/15, 56/15, 14/16, 33/16, 43/17, 12/19, 33/19]

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 of the description specified in column (2) of the Table hereto annexed and falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, from the **whole of the duty of customs** leviable thereon which is specified in the said First Schedule subject to the conditions, if any, specified in the corresponding entry in column (3) of the said Table.

TABLE

S.No.	Goods	Conditions and Limitations
(1)	(2)	(3)
1.	Omitted	
2.	Omitted	
3.	Goods required for construction of, or fitment to, ships of the Indian Navy	If imported by the Government of India or by a person authorised by that Govt., or shipped on the order of a Department of that Government and appropriated to such order at the time of shipment.
4.	Omitted	
5.	Supplies made out of warehoused goods belonging to Air - India International	If,- (a) the supplies are made to the two specific 737 aircrafts maintained and operated by the Indian Air Force for use of Government of India for the purpose of certain special assignments; and (b) an officer not below the rank of an Air Vice-Marshal certifies in each case that the said supplies are required for the purpose specified above.
6.	Omitted	
7.	Omitted	

S.No.	Goods	Conditions and Limitations
(1)	(2)	(3)
8.	Omitted	
9.	Omitted*	
9A.	Omitted*	
10.	Omitted*	
10A.	Omitted*	
<i>*Omitted vide Notfn. No. 14/1.3.2016 w.e.f. 1st day of April 2016.</i>		
11.	(i) Machines, appliances, instruments and equipment required for the construction of, or fitment to, or maintenance of, patrol crafts; (ii) Wireless transmission and receiving sets and their components; (iii) Night vision equipment and their components; (iv) Arms and their components, and ammunition; (v) Omitted (vi) Radio communication test sets; (vii) Spare parts of patrol crafts; (viii) Spare parts in respect of any of the above items.	If, - (a) the goods are imported by the Govt. of India, or by a person authorised by that Government or shipped on the order of a Department of that Government for use in anti-smuggling operations and are appropriated under such order at the time of shipment; and (b) the importer produces a certificate (i) from the Under Secretary to the Government of India in the Department of Revenue that the said goods are intended for use in anti-smuggling operations or (ii) from an officer not below the rank of Joint Secretary to the Government of India, in the Ministry of Home Affairs that the said goods are intended for use in coastal security operations or internal security operations.
12.	(i) Spedeheat grenades CS, 3-way grenades CN/CS, practice grenades, blast dispersion grenades with two second bouchon, model 34 single blast grenades, one second delay firing mechanism for spedeheat grenades, two seconds delay firing mechanism for three way grenades; (ii) Long range shells CN/CS, short range shells CN/CS, flite rite - shells CN/CS, practice shells CN/CS; (iii) Refills, accessoires, caps, gas pellets and recapping and decapping machines for practice shells, gas guns and accessories and spare parts for gas guns; (iv) Truncheons, truncheon cartridges, one second bouchons, two second bouchons, chemical mace, aerosol tear gas spray, tear gas billets, paper fog and	If, - (a) the said goods are imported for the use of Police Force of the States or the Union territories, or the Central Reserve Police Force; and (b) the importer produces a certificate from the Under Secretary to the Govt. of India in the Ministry of Home Affairs to the effect that the said goods are intended for the aforesaid use.

S.No.	Goods	Conditions and Limitations
(1)	(2)	(3)
	bullet proof protective vests.	
13.	Machinery, equipment, instruments, fittings, devices, scientific apparatus, components, spares, tools, accessories, computer hardware, computer software, technical know-how (in the form of documents and drawings in the printed media), castings, forgings, pipings, tubings, raw materials and consumables required for the purpose of ATVP, Ministry of Defence.	<p>If,-</p> <p>(a) the said goods are imported by works centres of the ATVP, Government agencies or Public Sector undertaking, as may be designated by an officer not below the rank of a Deputy Secretary in the Govt. of India in the Ministry of Defence; and</p> <p>(b) such importers produce to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of import, in each case, a list of the said goods with their relevant description, duly certified by a Project Director or Director of the ATV Programme (of the rank of Rear Admiral of the Indian Navy, or of equivalent rank of the Joint Secretary to the Government of India), to the effect that the said goods are required for the ATVP, shall be used only for the ATVP and that they are not manufactured in India.</p>
14.	Machinery, equipment, instruments, components, jigs, fixtures, dies, tools, raw materials, accessories and spares required for the purposes of Integrated Guided Missile Development Programme (IGMDP) of the Ministry of	<p>If, -</p> <p>(a) the said goods are imported by authorised works centres of the IGMDP, as may be designated by an officer not below the rank of a Deputy Secretary to the Defence Government of India in the Ministry of Defence; and</p> <p>(b) the authorised work centre produces to the Joint Commissioner of Customs or the Assistant Commissioner of Customs or Deputy Commissioner of Customs as the case may be, at the time of import, in each case, a list of the said goods with their relevant description duly certified by the Member Secretary, Programme Management Board of the IGMDP, Defence Research and Development Laboratory, Hyderabad to the effect that the said goods mentioned in the list are required for the purposes of the IGMDP, and that they are not manufactured in India and that the imports</p>

S.No.	Goods	Conditions and Limitations
(1)	(2)	(3)
15.	Machinery, instruments, tools including accessories of such machinery, instruments and tools required for the setting up of ammunition filling facilities in the Ordnance Factory, Badmal, Distt. Bolangir in Orissa, of the Ministry of Defence	<p>of the said goods mentioned in the said list are authorised by the Ministry of Defence under and for the purposes of the IGMDP and shall be used only for the purposes of the IGMDP.</p> <p><i>Explanation.-</i> Nothing contained in this exemption shall have effect on or after the 1st day of January, 2011.</p>
16.	Ballistic grade aramid fabrics, aramid thread, aramid yarns ballistic grade ceramic plate, high performance polyethylene plate special grade polyurethane paste and special grade thermoplastic film required for the manufacture of bullet proof jackets and bullet proof helmets for supply to the armed forces of the Union under the Ministry of Defence or the Police Forces of the States or the Union Territories	<p>If,-</p> <p>(a) the said goods are imported by General Manager, Ordnance Factory, Badmal, Distt: Bolangir in Orissa; and</p> <p>(b) the importer produces to the Deputy Commissioner of Customs or the Asstt. Commissioner of Customs, as the case may be at the time of import, in each case, a list of the said goods with their relevant description duly certified by an officer not below the rank of a Joint Director in the Ordnance Factory Board, Kolkata, to the effect that the said goods mentioned in the list are required for the setting up of ammunition filling facilities in the Ordnance Factory, Badmal, Distt: Bolangir in Orissa, and that such goods are not manufactured in India and shall be used only for the above purpose in the said factory.</p> <p><i>Explanation:-</i> Nothing contained in this exemption shall have effect on or after the 31st day of August, 2003.</p> <p>If, -</p> <p>(a) the importer furnishes to the Asstt. Commissioner or Deputy Commissioner of Customs, at the time of importation, in each case, a list of the said goods, with relevant description and quantities required for the manufacture of such bullet proof jackets; and</p> <p>(b) such list is duly certified by an officer not below the rank of a Joint Secretary to the Government of India :-</p>

S.No.	Goods	Conditions and Limitations
(1)	(2)	(3)
17.	Machinery, equipment, instruments, components, spares, jigs and fixtures, dies, tools, accessories, computer software, raw materials and consumables required for the purpose of SAMYUKTA Programme of the Ministry of Defence	<p>(1) In the Ministry of Defence, in the case of imports made against an order for supply of such bullet proof jackets to the Armed Forces of the Union under the Ministry of Defence; or</p> <p>(2) in the Ministry of Home Affairs, in case the import is made against an order for supply of such bullet proof jackets to the Police Forces of the States or the Union Territories. <i>Explanation.</i>- Police Forces of the States or the Union Territories shall also include the Central Reserve Police Force, the Indo-Tibetan Border Police Force, the Special Services Bureau, the Border Security Force, the Central Industrial Security Force and the National Security Guards maintained or constituted under the Central Reserve Police Force Act, 1949 (66 of 1949), the Indo-Tibetan Border Police Force Act, 1992 (35 of 1992), the Border Security Force Act, 1968 (47 of 1968), the Central Industrial Security Force Act, 1968 (50 of 1968) and the National Security Guard Act, 1986 (47 of 1986)</p> <p>If, -</p> <p>(a) the said goods are imported by works centres of the SAMYUKTA Programme, Government agencies or public sector undertakings, as the case may be designated by an officer not below the rank of a Deputy Secretary to the Govt. of India in the Ministry of Defence; and</p> <p>(b) such importers produce to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of import, in each case, a list of the said goods with their relevant description,-</p> <p>(1) duly certified by the Programme Director, or Associate Programme Director SAMYUKTA Programme, Department of Defence Research and Development, to the effect that the said goods are required for the SAMYUKTA Programme, shall be used</p>

S.No.	Goods	Conditions and Limitations
(1)	(2)	(3)
18.	Machinery, equipment, instruments, components, spares, tools, accessories, computer software, mock-ups and models, raw materials and consumables required for the purposes of Light Combat Aircraft Programme (LCAP) of the Ministry of Defence	<p>only for the SAMYUKTA Programme and that they are not manufactured in India; and (2) duly certified also by an officer not below the rank of an Under Secretary to the Government of India in the Ministry of Defence to the effect that the imports of the said goods mentioned in the said list are authorized by the Ministry of Defence under and for the purposes of the SAMYUKTA Programme.</p> <p>Explanation.- Nothing contained in this exemption shall have effect on or after the 1st day of June, 2006.</p> <p>If,-</p> <p>(a) the said goods are imported by authorised works centres of the LCAP, as may be designated by an officer not below the rank of a Deputy Secretary to the Government of India, in the Ministry of Defence; and</p> <p>(b) such importers produce to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, at the time of import, in each case, a list of the said goods with their relevant description, -</p> <p>(1) duly certified by the Senior Manager or the Assistant Director, Aeronautical Development Agency, to the effect that the goods mentioned in the said list are required for the LCAP of the Ministry of Defence, shall be used only for the LCAP and that they are not manufactured in India; and</p> <p>(2) duly certified also by an officer not below the rank of an Under Secretary to the Government of India in the Ministry of Defence to the effect that the imports of the goods mentioned in the said list are authorised by the Ministry of Defence under and for the purposes of the LCAP.</p> <p>Explanation. - Nothing contained in this exemption shall have effect on or after the 4th day of December, 2021.</p>

S.No.	Goods	Conditions and Limitations
(1)	(2)	(3)
19.	Machinery, equipment, instruments, components, spares, raw materials, consumables, jigs, fixtures tools, accessories and computer software required for the purposes of the SANGRAHA Programme of the Ministry of Defence	<p>If,-</p> <p>(a) the said goods are imported by authorised works centres of the SANGRAHA Programme, as may be designated, by an officer not below the rank of a Deputy Secretary to the Government of India, in the Ministry of Defence; and</p> <p>(b) such importer produces to the Assistant Commissioner or Deputy Commissioner of Customs, at the time of import, in each case, a list of the said goods with their relevant description,-</p> <p>(1) duly certified by the Programme Director, or Associate Programme Director Department of Defence Research and Development, to the effect that the goods mentioned in the said list are required for the SANGRAHA Programme, of the Ministry of Defence, shall be used only for the SANGRAHA Programme and that they are not manufactured in India; and</p> <p>(2) duly certified also by an officer not below the rank of an Under Secretary to the Government of India in the Ministry of Defence to the effect that the imports of the goods mentioned in the said list are authorised by the Ministry of Defence under and for the purposes of the SANGRAHA Programme.</p> <p><i>Explanation.-</i> Nothing contained in this exemption shall have effect on or after the 1st day of July, 2002.</p>
20.	Bomb disposal suits/helmets/protection shields, Bomb suppression blanket, Explosive detectors including hand held or portable type, Electronic stethoscope, Remote car opening tool (push/pull type), Inspection/Search mirrors-illuminated/telescopic or otherwise, Mine detectors, Metal detectors(portable or fixed),Postal bomb detector, Explosive container, Water jet disrupter with cartridges and laser sight and Telescopic manipulator,	<p>If, -</p> <p>(a) imported by the Police force of the States or Union territories or Central Reserve Police Force, National Security Guard or Border Security Force or Central Industrial Security Force or Indo-Tibetan Border Police or Assam Rifles or Rly. Protection Force or Special Frontier Force, for Bomb detection or disposal purposes; and</p> <p>(b) the importer produces a certificate from the Under Secretary to the Govt. of</p>

S.No.	Goods	Conditions and Limitations
(1)	(2)	(3)
	Non-linear junction detector,Optical fibre scopes, Search lights (dragon variety), Radiation detectors, Parcel viewer,Alarm systems, CCTV systems,Bomb disrupter, Bomb trailer, Blasting machines, Wire and cable locators.	India in the Ministry of Home Affairs or Ministry of Railways, as the case may, not below the rank of an Under Secretary, to the Govt. of India to the effect that the said goods are intended for the aforesaid use.
21.	Omitted	
22.	All goods	If,- (a) imported for the use of Special Protection Group for operational purposes; and (b) the importer produces a certificate from an officer in the cabinet Secretariat 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 purposes.
23.	Omitted	
24.	ToT documents (both Technical Data Pack and manufacturing Data Pack), machinery, instruments, tools, accessories and spares including replacement of defective parts, if any, under the warranty clause, required for manufacturing facilities for Bi-Modular Charge System for high caliber ammunition in the Ordnance Factory Project Nalanda, at Rajgir in Nalanda District of Bihar, of the Ministry of Defence.	If, (a) the said goods are imported into India by the Ordnance Factory Board, Kolkata; (b) the importer produces to the Deputy Commissioner of Customs or the Asstt. Commissioner of Customs, as the case may be, at the time of import, in each case, a list of the said goods duly certified by General Manager, Ordnance Factory Project, Nalanda at Rajgir or by an officer not below the rank of Joint Director in the Ordnance Factory Board, Kolkata that the said goods are required for manufacturing facilities for Bi-Modular Charge System for high caliber ammunition at Ordnance Factory Project, Nalanda; and (c) the said goods are not manufactured in India and the said goods shall be used only for the purposes of the said Project. <i>Explanation.-</i> Nothing contained in this exemption shall have effect on or after the 30th day of November, 2005.

S.No.	Goods	Conditions and Limitations
(1)	(2)	(3)
25.	Machinery, equipment, instruments, components, spares, jigs and fixtures, dies, tools, accessories, computer software, raw materials and consumables required for the purpose of DIVYA DRISHTI Programme of the Ministry of Defence.	<p>If -</p> <p>(a) the said goods are imported by works centers of the DIVYA DRISHTI Programme, Government agencies or public sector undertakings, as the case may be, designated by an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of Defence; and</p> <p>(b) such importers produce to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of import, in each case, a list of the said goods with their relevant description, -</p> <p>(1) duly certified by the Director, Defence Electronic Research Laboratory or Chief Managing Director, Electronics Corporation of India Limited, to the effect that the said goods are required for the DIVYA DRISHTI Programme, shall be used only for the DIVYA DRISHTI programme and that they are not manufactured in India; and</p> <p>(2) duly certified also by an officer not below the rank of an Under Secretary to the Government of India in the Ministry of Defence to the effect that the import of the said goods mentioned in the said list are authorized by the Ministry of Defence under and for the purposes of the DIVYA DRISHTI Programme.</p>
26.	Omitted	
27.	Omitted	
28.	Omitted	
29.	Machinery, equipment, instruments, components, spares, jigs and fixtures, dies, tools, accessories, computer software, raw materials and consumables required for the purpose of SAMYUKTA Programme of the Ministry of Defence.	<p>If -</p> <p>(a) the said goods are imported by works centers of the SAMYUKTA Programme, Government agencies or public sector undertakings, as the case may be, designated by an officer not below the rank of a Deputy Secretary to the Government of</p>

S.No.	Goods	Conditions and Limitations
(1)	(2)	(3)
30.	Machinery, equipment, instruments, components, spares, jigs and fixtures dies, tools, accessories, computer software, raw materials and consumables required for the purpose of Project ASTRA of the Ministry of Defence.	<p>India in the Ministry of Defence; and</p> <p>(b) such importers produce to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of import, in each case, a list of the said goods with their relevant description,</p> <p>(1) duly certified by the Programme Director or Associate Programme Director, SAMYUKTA Programme, Department of Defence Research and Development, to the effect that the said goods are required for the SAMYUKTA Programme and shall be used only for the SAMYUKTA Programme and that they are not manufactured in India; and</p> <p>(2) duly certified also by an officer not below the rank of an Under Secretary to the Government of India in the Ministry of Defence to the effect that the import of the said goods mentioned in the said list is authorized by the Ministry of Defence under and for the purposes of the SAMYUKTA Programme.</p> <p><i>Explanation.</i>– Nothing contained in this exemption shall have effect on or after the 1st day of June 2008.”</p> <p>If -</p> <p>(a) the said goods are imported by authorised works centers of Project ASTRA, as may be designated by an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of Defence; and</p> <p>(b) the authorised works centre produces to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of import, in each case, a list of the said goods with their relevant description duly certified by the Project Director ‘ASTRA’, Defence Research and Development Laboratory, Hyderabad, to the effect -</p>

S.No.	Goods	Conditions and Limitations
(1)	(2)	(3)
31.	<p>The following goods, required for the Airborne Early Warning and Control (AEW&C) System Programme of Ministry of Defence, -</p> <p>i) aircrafts, aircraft parts, aircraft engines, aircraft engine parts, including ground handling equipment of aircrafts for defence use;</p> <p>ii) radars, ESM, CSM, RWR, CMDS, MAWS, Communication and their related components/boards, simulators and related hardware/software;</p> <p>iii) machinery, equipment including test equipments, instruments, fitting devices, components, spares, jigs and fixtures, dies, tools, moulds, accessories, raw materials, castings, forgings, piping, tubing, consumables, mockup and models;</p>	<p>(i) that the said goods in the list are required for Project ASTRA, and that they are not manufactured in India; and</p> <p>(ii) the import of the said goods in the list is authorized by the Ministry of Defence under and for the purposes of Project ASTRA and shall be used only for Project ASTRA.</p> <p>Explanation.– Nothing contained in this exemption shall have effect on or after the 1st day of September, 2012.</p> <p>If, -</p> <p>(a) the said goods are imported by authorised works centers of the Airborne Early Warning and Control (AEW & C) programme, as may be designated by an officer not below the rank of Deputy Secretary to the Government of India in the Ministry of Defence; and</p> <p>(b) the authorised works centre produces to the Joint Commissioner of Customs or the Deputy Commissioner of Customs or the Assistant Commissioner components/parts, Electronic of Custom, as the case may be, at the time of import, in each case, a list of the said goods with their relevant description duly certified by the Programme Director, Programme Office AEW&C, Centre for Air Borne System, Bangalore, to the effect that -</p> <p>i) the said goods mentioned in the list are required for the purposes of the AEW&C.</p> <p>(ii) the import of the said goods mentioned in the list are authorized by the Ministry of Defence under AEW&C programme and the said goods shall be used only for the purpose of the AEW&C programme.</p>

S.No.	Goods	Conditions and Limitations
(1)	(2)	(3)
31A.	<p>iv) computer hardware, computer software, accessories and consumables.</p> <p>The following goods, required for the Airborne Early Warning and Control (AEW&C) System Programme of Ministry of Defence,-</p> <p>i) aircrafts, aircraft parts, aircraft engines, aircraft engine parts, including ground handling equipment of aircrafts for defence use;</p> <p>ii) radars, ESM, CSM, RWR, CMDS, MAWS, Communication and their related components/ parts, Electronic components/boards, simulators and related hardware /software;</p> <p>iii) machinery, equipments including test equipments, instruments, fitting devices, components, spares, jigs and fixtures, dies, tools, moulds, accessories, raw materials, castings, forgings, piping, tubing, consumables, mockup and models;</p> <p>iv) computer hardware, computer software, accessories and consumables.</p>	<p>Explanation. - Nothing contained in this exemption shall have effect on or after the 5th day of April , 2014.</p> <p>If,-</p> <p>(a) the said goods are imported by authorised works centers of the Airborne Early Warning and Control (AEW&C)Programme, as may be designated by an officer not below the rank of Deputy Secretary to the Government of India in the Ministry of Defence; and</p> <p>(b) the authorised works centre produces to the Joint Commissioner of Customs or the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of import, in each case, a list of the said goods with their relevant description duly certified by the Programme Director, Programme Office AEW&C, Centre for Air Borne System, Bangalore, to the effect that -</p> <p>i) the said goods mentioned in the list are required for the purposes of the AEW&C;</p> <p>(ii) the import of the said goods mentioned in the list are authorized by the Ministry of Defence under AEW&C Programme and the said goods shall be used only for the purpose of the AEW&C Programme.</p> <p><i>Explanation.</i> – Nothing contained in this exemption shall have effect on or after the 5th day of October, 2014.</p>
31B.	<p>The following goods, required for the Airborne Early Warning and Control (AEW&C) System Programme of Ministry of Defence,-</p> <p>i) aircrafts, aircraft parts, aircraft engines, aircraft engine parts, including ground handling equipment of aircrafts for defence</p>	<p>If,-</p> <p>(a) the said goods are imported by authorised works centers of the Airborne Early Warning and Control (AEW&C) Programme, as may be designated by an officer not below the rank of Deputy Secretary to the Government of India in the Ministry of Defence; and</p>

S.No.	Goods	Conditions and Limitations
(1)	(2)	(3)
	<p>use;</p> <p>ii) radars, ESM, CSM, RWR, CMDS, MAWS, Communication and their related components/ parts, Electronic components/boards, simulators and related hardware/software;</p> <p>iii) machinery, equipments including test equipments, instruments, fitting devices, components, spares, jigs and fixtures, dies, tools, moulds, accessories, raw materials, castings, forgings, piping, tubing, consumables, mockup and models;</p> <p>iv) computer hardware, computer software, accessories and consumables.</p>	<p>(b) the authorised works centre produces to the Joint Commissioner of Customs or the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of import, in each case, a list of the said goods with their relevant description duly certified by the Programme Director, Programme Office AEW&C, Centre for Air Borne System, Bangalore, to the effect that-</p> <p>i) the said goods mentioned in the list are required for the purposes of the AEW&C;</p> <p>(ii) the import of the said goods mentioned in the list are authorized by the Ministry of Defence under AEW&C Programme and the said goods shall be used only for the purpose of the AEW&C Programme.</p> <p>Explanation.-Nothing contained in this exemption shall have effect on or after the 1st day of January, 2016.</p> <p>If,-</p> <p>(a) the said goods are imported by authorized works centres of the Long Range Surface to Air Missile (LR-SAM) Programme, as may be designated by an officer not below the rank of Deputy Secretary to the Government of India in the Ministry of Defence; and</p> <p>(b) the authorized works centre produces to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of import, in each case, a list of the said goods with their relevant description duly certified by the Programme Director, Programme Office LR-SAM, to the effect that -</p> <p>i) the goods mentioned in the said list are required for the purposes of the LR-SAM;</p> <p>(ii) the import of the goods mentioned in the</p>
32.	<p>Machinery, equipment, instruments, components, spares, jigs, fixtures, dies, tools, accessories, computer software, raw materials and consumables required for the Long Range Surface to Air Missile (LR-SAM) Programme of Ministry of Defence</p>	<p>(b) the authorized works centre produces to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of import, in each case, a list of the said goods with their relevant description duly certified by the Programme Director, Programme Office LR-SAM, to the effect that -</p> <p>i) the goods mentioned in the said list are required for the purposes of the LR-SAM;</p> <p>(ii) the import of the goods mentioned in the</p>

S.No.	Goods	Conditions and Limitations
(1)	(2)	(3)
33.	Machinery, equipment, instruments, components, spares, jigs, fixtures, dies tools, accessories, computer software, raw materials and consumables required for the purposes of Programme AD of Ministry of Defence	<p>said list are authorized by the Ministry of Defence under LR-SAM programme and these goods shall be used only for the purpose of the LR-SAM programme.</p> <p><i>Explanation.</i> – Nothing contained in this exemption shall have effect on or after the 31st day of May, 2011.</p> <p>If,</p> <p>(a) the said goods are imported by authorized works centres of programme AD, as may be designated by an officer not below the rank of Deputy Secretary to the Government of India in the Ministry of Defence; and</p> <p>(b) the authorised works centre produces to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of import, in each case, a list of the said goods with their relevant description duly certified by the Member Secretary, Programme Management Board, Programme AD or Programme Director AD, Defence Research and Development Laboratory, Hyderabad, to the effect that the goods mentioned in the said list are required for the purposes of Programme AD and shall be used only for the Programme AD and that they are not manufactured in India and the said goods mentioned in the said list are authorized by the Ministry of Defence under and for the purposes of programme AD.</p>
34.	Ballistic grade aramid yarn	<p><i>Explanation.</i> – Nothing contained in this exemption shall have effect on or after the 31st day of July, 2016.”</p> <p>If,-</p> <p>(a) the goods are imported by a manufacturer for use in the manufacture of Ballistic grade aramid fabric;</p> <p>(b) the procedure laid down in the Customs (Import of Goods at concessional Rate of Duty for Manufacture of Excisable</p>

S.No.	Goods	Conditions and Limitations
(1)	(2)	(3)
35.	Machinery, equipment, instruments, components, spares, jigs, fixtures, dies, tools, accessories, computer software, raw materials and consumables required for the Long Range Surface to Air Missile (LR-SAM) Programme of Ministry of Defence	<p>Goods) Rules, 1996 is followed while importing the goods;and</p> <p>(c) the importer, at the time of importation, in each case, furnishes to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, an undertaking that such aramid fabric shall be supplied only to a manufacturer of bullet proof jackets for further supply to the armed Forces of the Union under the Ministry of Defence or the Police Forces of the States or the Union territories.</p> <p>Explanation. – The expression “Police Forces of the States or the Union-territories” shall include the Central Reserve Police Force, the Indo-Tibetan Border Police Force, the Special Services Bureau, the Border Security Force, the Central Industrial Security Force and the National Security Guards maintained or constituted under the Central Reserve Police Force Act, 1949 (66 of 1949), the Indo-Tibetan Border Police Force Act, 1992 (35 of 1992), the Border Security Force Act, 1968 (47 of 1968), the Central Industrial Security Force Act, 1968 (50 of 1968) and the National Security Guard Act, 1986 (47 of 1986).</p> <p>If,-</p> <p>(a) the said goods are imported by authorized works centres of the Long Range Surface to Air Missile (LR-SAM) Programme, as may be designated by an officer not below the rank of Deputy Secretary to the Government of India in the Ministry of Defence; and</p> <p>(b) the authorized works centre produces to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of import, in each case, a list of the said goods with their relevant description duly certified by the</p>

S.No.	Goods	Conditions and Limitations
(1)	(2)	(3)
36.	Machinery, equipment, instruments, components, spares, jigs, fixtures, dies, tools, accessories, computer software, computer hardware, castings, forgings piping, tubing, chemicals, bio-chemicals, refrigerants, raw materials and consumables, ammunition and ground support equipments required for the Medium Range Surface to Air Missile (MR-SAM) Programme of Ministry of Defence	<p>Programme Director, Programme Office LR-SAM, to the effect that -</p> <p>i) the goods mentioned in the said list are required for the purposes of the LR-SAM;</p> <p>(ii) the import of the goods mentioned in the said list are authorized by the Ministry of Defence under LR-SAM programme and these goods shall be used only for the purpose of the LR-SAM programme.</p> <p>Explanation. – Nothing contained in this exemption shall have effect on or after the 25th day of November, 2011.</p> <p>If,-</p> <p>(a) the said goods are imported by authorised works centres of the Medium Range Surface to Air Missile (MR-SAM) Programme, as may be designated by an officer not below the rank of Deputy Secretary to the Government of India in the Ministry of Defence; and</p> <p>(b) the authorised works centre produces to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of import, in each case, a list of the said goods with their relevant description duly certified by the Programme Director, Programme Office MR-SAM, to the effect that -</p> <p>(i) the goods mentioned in the said list are required for the purposes of the Programme MR-SAM;</p> <p>(ii) the import of the goods mentioned in the said list are authorised by the Ministry of Defence under MR-SAM programme and these goods shall be used only for the purpose of the MR-SAM programme.</p>

S.No.	Goods	Conditions and Limitations
(1)	(2)	(3)
37.	Machinery, equipment, instruments, components, spares, jigs, fixtures, dies, tools, accessories, computer software, computer hardware, castings, forgings refrigerants, raw materials and Research, as may be designated by an consumables.	<p><i>Explanation.</i> – Nothing contained in this exemption shall have effect on or after the 22nd day of August, 2016.</p> <p>If,-</p> <p>(a) the said goods are imported by authorised works centres of the International Thermonuclear Experimental Reactor (ITER) – India, Institute of Plasma Physics, Bhopal, or any other authorised works centre of the Department of Atomic Energy; and</p> <p>(b) the importer produces to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of import, in each case, a list of the said goods with their relevant description duly certified by the Project Director, (ITER)-India project, to the effect that -</p> <p>(i) the goods mentioned in the said list are required for the purposes of the ITER – India project;</p> <p>(ii) the said goods shall be used only for the said project.</p>
38.	Machinery, equipment, instruments, components, spares, jigs, fixtures, dies, tools, accessories, computer software, raw materials and consumables required for the Long Range Surface to Air Missile (LR-SAM) Programme of Ministry of Defence	<p>If,-</p> <p>(a) the said goods are imported by authorized works centres of the Long Range Surface to Air Missile (LR-SAM) Programme, as may be designated by an officer not below the rank of Deputy Secretary to the Government of India in the Ministry of Defence; and</p> <p>(b) the authorized works centre produces to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of import, in each case, a list of the said goods with their relevant description duly certified by the Programme Director,</p> <p>Programme Office LR-SAM, to the effect that -</p>

S.No.	Goods	Conditions and Limitations
(1)	(2)	(3)
39.	Machinery, equipment, instruments, components, spares, jigs, fixtures, dies, tools, accessories, computer software, raw materials and consumables required for the Long Range Surface to Air Missile (LR-SAM) Programme of Ministry of Defence	<p>(i) the goods mentioned in the said list are required for the purposes of the LR-SAM;</p> <p>(ii) the import of the goods mentioned in the said list are authorized by the Ministry of Defence under LR-SAM programme and these goods shall be used only for the purpose of the LR-SAM programme.</p> <p>Explanation. – Nothing contained in this exemption shall have effect on or after the 25th day of May, 2012.</p> <p>If,-</p> <p>(a) the said goods are imported by authorized works centres of the Long Range Surface to Air Missile (LR-SAM) Programme, as may be designated by an officer not below the rank of Deputy Secretary to the Government of India in the Ministry of Defence; and</p> <p>(b) the authorized works centre produces to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of import, in each case, a list of the said goods with their relevant description duly certified by the Programme Director, Programme Office LR-SAM, to the effect that -</p> <p>i) the goods mentioned in the said list are required for the purposes of the LR-SAM;</p> <p>(ii) the import of the goods mentioned in the said list are authorized by the Ministry of Defence under LR-SAM programme and these goods shall be used only for the purpose of the LR-SAM programme.</p>
40.	Machinery, equipment, instruments, components, spares, jigs and fixtures, dies, tools, accessories, computer software, raw materials and consumables required for the purpose of Air-to-Air Missile System (Project ASTRA) of the Ministry of Defence.	<p>Explanation. - Nothing contained in this exemption shall have effect on or after the 25th day of November, 2012.</p> <p>If,-</p> <p>(a) the said goods are imported by authorised works centers of Air-to-Air Missile System (Project ASTRA), as may be designated by an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of Defence; and</p> <p>(b) the authorised works centre produces to the Deputy Commissioner of Customs or the</p>

S.No.	Goods	Conditions and Limitations
(1)	(2)	(3)
41.	<p>Machinery, equipment, instruments, components, spares, jigs, fixtures, dies, tools, accessories, computer software, raw materials and consumables required for the Long Range Surface to Air Missile (LR-SAM) Programme of Ministry of Defence</p>	<p>Assistant Commissioner of Customs, as the case may be, at the time of import, in each case, a list of the said goods with their relevant description duly certified by the Project Director, 'ASTRA', Defence Research and Development Laboratory, Hyderabad, to the effect that -</p> <p>i) the said goods in the list are required for Project ASTRA, and that they are not manufactured in India; and</p> <p>(ii) the import of the said goods in the list is authorized by the Ministry of Defence under and for the purposes of Project ASTRA and shall be used only for Project ASTRA.</p> <p>Explanation. -Nothing contained in this exemption shall have effect on or after the 1st day of March, 2013.</p> <p>If,-</p> <p>(a) the said goods are imported by authorized works centres of the Long Range Surface to Air Missile (LR-SAM) Programme, as may be designated by an officer not below the rank of Deputy Secretary to the Government of India in the Ministry of Defence; and</p> <p>(b) the authorized works centre produces to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of import, in each case, a list of the said goods with their relevant description of Defence duly certified by the Programme Director, Programme Office LR-SAM, to the effect that -</p> <p>i) the goods mentioned in the said list are required for the purposes of the LR-SAM;</p> <p>(ii) the import of the goods mentioned in the said list are authorized by the Ministry of Defence under LR-SAM programme and these goods shall be used only for the purpose of the LR-SAM programme.</p> <p>Explanation. - Nothing contained in this exemption shall have effect on or after the 25th</p>

S.No.	Goods	Conditions and Limitations
(1)	(2)	(3)
42	Machinery, equipment, instruments, components, spares, jigs and fixtures, dies, tools, accessories, computer software, raw materials and consumables required for the purpose of Air-to-Air Missile System (Project ASTRA) of the Ministry of Defence	<p>day of May, 2013.</p> <p>If,-</p> <p>(a) the said goods are imported by authorised works centers of Air-to-Air Missile System (Project ASTRA) as may be designated by an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of Defence; and</p> <p>(b) the authorised works centre produces to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of import, in each case, a list of the said goods with their relevant description duly certified by the Project Director, 'ASTRA', Defence Research and Development Laboratory, Hyderabad, to the effect that -</p> <p>(i) the said goods in the list are required for Project ASTRA, and that they are not manufactured in India; and</p> <p>(ii) the import of the said goods in the list is authorised by the Ministry of Defence under and for the purposes of Project ASTRA and shall be used only for Project ASTRA.</p> <p>Explanation. -Nothing contained in this exemption shall have effect on or after the 1st day of January, 2017.</p>
43.	Machinery, equipment, instruments, components, spares, jigs, fixtures, dies, tools, accessories, computer software, raw materials and consumables required for the Long Range Surface to Air Missile (LR-SAM) Programme of Ministry of Defence	<p>If,-</p> <p>(a) the said goods are imported by authorized works centres of the Long Range Surface to Air Missile (LR-SAM) Programme, as may be designated by an officer not below the rank of Deputy Secretary to the Government of India in the Ministry of Defence; and</p> <p>(b) the authorized works centre produces to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of import, in each case, a list of the said goods with their relevant description duly certified by the Programme Director, Programme Office LR-SAM, to the</p>

S.No.	Goods	Conditions and Limitations
(1)	(2)	(3)
		<p>effect that -</p> <p>i) the goods mentioned in the said list are required for the purposes of the LR-SAM;</p> <p>(ii) the import of the goods mentioned in the said list are authorized by the Ministry of Defence under LR-SAM programme and these goods shall be used only for the purpose of the LR-SAM programme.</p> <p>Explanation.- Nothing contained in this exemption shall have effect on or after the 1st day of January, 2016.</p>
44.	Omitted	
45.	Omitted	

2. Notwithstanding anything contained herein above, the exemption from whole of the additional duty leviable thereon under section 3 of the said Customs Tariff Act shall not apply to the following goods, namely:-

(i) Hand held Metal detector (ii) Postal Bomb detector (iii) Explosive Container (iv) Portable or Fixed Door frame Metal detector, (v) Deep search Metal or Mine detector (vi) Mine impactor (vii) Mine prodder (non-magnetic) and (viii) Under Vehicle search Mirrors (ix) All goods falling under S. No. 18, and 36 of the TABLE above.

2. This notification shall come into force with effect from the 1st day of June, 2016.

**For (ix) entry 9A and 10A omitted vide notifn. no.14/1.3.2016 w.e.f. 1st day of April, 2016*

