

## GENERAL EXEMPTION NO.136

**Exemption to research equipments imported by public funded research institutions or a university of an Indian Institute of Technology or Indian Institute of Science, Bangalore or Regional Engineering College, non commercial institutions etc.**

[Notfn. No.51/96-Cus. dt.23.7.1996 as amended by Notfn. Nos. 93/96, 19/97, 28/98, 20/00, 24/02, 28/03, 24/07, 24/14, 43/17]

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 falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and specified in column (3) of the Table hereto annexed, from so much of that portion of the duty of customs leviable thereon which is specified in the said First Schedule as is in excess of the amount calculated at the **rate of five percent** ad valorem and from the whole of the integrated tax leviable thereon under sub-section (7) of section 3 of the said Customs Tariff Act, when imported into India, by importers specified in column (2) of the Table, subject to the conditions specified in the corresponding entry in column (4) of the said Table.

2. This Notification shall come into force with effect from the 1st day of September, 1996

TABLE

S.No.	Name of the importer	Description of goods	Conditions
(1)	(2)	(3)	(4)
1.	Public funded research institution or a university of an Indian Institute of Technology or Indian Institute of Science, Bangalore or a Regional Engineering College, other than a hospital	(a) scientific and technical instruments, apparatus, equipment (including computers); (b) accessories parts and consumables and live animals (for experimental purposes) (c) computer software, Compact Disc-Read only Memory (CD-ROM), recorded magnetic tapes microfilms, microfiches (d) photo types, the CIF value of which does not exceed rupees fifty thousand in a financial year.	(i) The goods are imported by or for delivery to -  (a) a public funded research institution under the administrative control of the Department of Space or the Atomic Energy or the Department of Defence Research and Development of the Government of India, or (b) an institution registered with the Government of India in Department of Scientific and Industrial Research; and the importer produces a certificate to this effect from an officer not below the rank of a Deputy Secretary in the concerned Department;

(1)

(2)

(3)

(4)

(ii) The importer produces, at the time of importation, a certificate from the head of the institution, in each case, certifying that the said goods are required for research purposes only;

(iii) In the case of import of live animals for experimental purposes, the importer produces, at the time of importation, a certificate from the Head of the Institution that the live animals are required for research purposes and enclose a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments on Animals; and

(iv) When the goods are imported for delivery to an institution, the certificates specified in items (i) and (ii), as the case may be, items (i), (ii) and (iii) above shall be produced at the time of clearance of the goods from a warehouse appointed under section 57 or 58 of the Customs Act, 1962 (52 of 1962).

2. Research institutions,  
other than a hospital

(a) Scientific and technical instruments, apparatus, equipment (including computers);  
(b) accessories, parts, consumables and live animals (for experimental purposes);  
(c) computer software, Compact Disc-Read Only Memory

(1) The importer -  
(i) is registered with the Government of India in the Department of Scientific and Industrial Research;  
(ii) produces a certificate from the Head of the institution, in each case of

(1)	(2)	(3)	(4)
		(CD-ROM), recorded magnetic tapes, microfilms, microfiches; (d) prototypes, the C.I.F. value of which does not exceed rupees fifty thousand in a financial year	import, certifying that the said goods are essential for research purposes and will be used for the stated purpose only; (iii) in the case of import of live animals for experimental purposes, produces, at the time of importation, a certificate from the Head of the institution that the live animals are required for research purposes and encloses a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments on Animals.
3. Departments and laboratories of Central Government and State Government, other than a hospital		(a) Scientific and technical instruments, apparatus, equipment (including computers); (b) Accessories, parts, consumables and live animals (for experimental purposes); (c) Computer software, Compact Disc-Read Only Memory (CD-ROM), recorded magnetic tapes, microfilms, microfiches; and (d) Prototypes, the CIF value of which does not exceed rupees fifty thousand in a financial year.	(2) The goods falling under (1) above shall not be transferred or sold for a period of five years from the date of importation.  (i) The importer produces a certificate from the head of the institute, in each case, certifying that the said goods are required for research purposes, only; (ii) in the case of import of live animals for experimental purposes, the importer produces, at the time of importation, a certificate from the head of the institution that the live animals are required for research purposes and encloses a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments on Animals; and

(1)	(2)	(3)	(4)
4. Regional Cancer Center (Cancer Institute)	(a) Scientific and technical instruments, apparatus, equipment (including computers); (b) Accessories, parts, consumables and live animals (for experimental purposes); (c) Computer software, Compact Disc-Read Only Memory (CD-ROM), recorded magnetic tapes, microfilms, microfiches;	(iii) When the goods are imported for delivery to an institution, the certificates specified in the clauses (i) and (ii) above shall be produced at the time of clearance of the goods from a warehouse appointed under section 57 or section 58 of the said Customs Act.	(i) The goods are imported by the Regional Cancer Centre registered with the Government of India, in the Department of Scientific and Industrial Research; and the importer produces a certificate to this effect from an officer not below the rank of a Deputy Secretary in the concerned Department; (ii) The importer produces a certificate from the head of the institute, in each case, certifying that the said goods are required for research purposes only;  (iii) in the case of import of live animals for experimental purposes, the importer produces, at the time of importation, a certificate from the head of the institution that the live animals are required for research purposes and encloses a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments on Animals; and

(iv) When the goods are imported for delivery to an institution, the certificates specified in the clause (i) and (ii) above shall be produced at the time of clearance of the goods from a warehouse appointed under section 57 or section 58 of the said Customs Act.

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3. Where the importer is not registered with the Government of India in the Department of Scientific and Industrial Research, he shall, at the time of clearance of the goods, pay the applicable duty of customs and additional duty on the goods imported:

Provided that after obtaining such registration and compliance of the conditions specified in column (4) of the said Table, he may file a claim for refund of such amount of the duty paid for which exemption is granted under this notification, within a period of one year from the date of payment of the said duties before the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, having jurisdiction over the port of import or within such extended period not exceeding one year as the Commissioner of Customs may allow.

Explanation - For the purposes of this notification, the expression, -

(a) "Public funded research institution" means a research institution in the case of which not less than fifty per cent of the recurring expenditure is met by the Central Government or the Government of any State or the administration of any Union territory;

(b) "University" means a university established or incorporated by or under a Central, State or Provincial Act and includes -

- (i) an institution declared under section 3 of the University Grant Commission Act, 1956 (3 of 1956) to be a university for the purposes of that Act;
- (ii) an institution declared by parliament by law to be an institution of national importance;
- (iii) a college maintained by, or affiliated to, a University.

(c) "Head" means, -

- (i) in relation to an institution, the Director thereof (by whatever name called);
- (ii) in relation to a University, the Registrar thereof (by whatever name called);
- (iii) in relation to a college, the Principal thereof (by whatever name called);

(d) "Hospital" includes any Institution, Centre, Trust, Society, Association, Laboratory, Clinic or Maternity Home which renders medical, surgical or diagnostic treatment.

