

IX. IMPORTS FOR OIL EXPLORATION, NATIONAL PROGRAMMES, EXHIBITIONS, SEMINARS, EXPEDITIONS, ETC.**GENERAL EXEMPTION NO. 155**

Exemption to goods of foreign origin for repairs and return, Theatrical equipment, pontoons, Photographic, filming, sound-recording and Radio equipments, raw films, video tapes and sound recording tapes, Mountaineering equipments, Tags and labels or printed polythene bags for use on articles for export.

[Notfn. No. 153/94-Cus. dt. 13.7.1994 as amended by Notfn. No.101/95, 21/06, 36/15, 43/17, 08/21].

In exercise of the powers conferred under 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** (hereinafter referred to as the said 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 specified in the said Schedule and from the **whole of the** integrated tax leviable thereon under sub-section (7) of section 3 of the second mentioned Act subject to the conditions, if any, laid down in the corresponding entry in column (3) thereof.

TABLE

S.No.	Description of goods	Conditions
1	2	3
1.	Articles of foreign origin	<p>(i) the importer produces evidence to the satisfaction of the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, that such goods have, in fact, been locally produced in Bangladesh and are imported into India through the land route from Balat, Kalaichar, Srinagar (Tripura) or Kamalasagar (Tripura) land customs station for sale in Balat, Kalaichar, Srinagar (Tripura) or Kamalasagar (Tripura) border haats, as the case may be. <i>[w.e.f. 6.6.2015]</i></p> <p>(ii) the said goods are re-exported within six months of the date of importation or within such extended period not exceeding one year, as the Assistant Commissioner of Customs may allow;</p> <p>(iii) the Assistant Commissioner of Customs is satisfied as regards the identity of the said goods; and</p> <p>(iv) the importer executes a bond undertaking-</p> <p>(a) to re-export the said goods after repairs within six months of the date of importa-</p>

S.No.	Description of goods	Conditions
1	2	3
		<p>tion or within the aforesaid extended period;</p> <p>(b) to produce the goods before the Assistant Commissioner of Customs for identification before re-export;</p> <p>(c) to pay the duty if the re-export does not take place within the stipulated period.</p>
2.	Theatrical equipment including costumes	<p>(i) The said goods belong to a foreign theatrical company or dancing troupe and have been imported by such company or troupe for its use during its tour in India;</p> <p>(ii) an accredited representative of the company or troupe executes a bond, in such form and with such surety as may be acceptable to the Assistant Commissioner of Customs, binding himself to pay on demand an amount equal to twice the amount of duty leviable on such theatrical equipment if the same is not re-exported within six months from the date of importation or such extended period not exceeding nine months from the date of importation as the said Assistant Commissioner may allow;</p>
3.	Omitted	
4.	Photographic, filming, sound-recording and radio equipments, raw films, video tapes, sound-recording tapes, costumes and props	<p>(i) A certificate is produced to the Assistant Commissioner of Customs at the time of clearance of the goods from a duly authorised officer of the External Publicity Division of the Ministry of External Affairs, Government of India, in respect of short films and documentaries and the Ministry of Information and Broadcasting, Government of India, in respect of feature films, that the importation is for a purpose which is in the public interest and has been sponsored or approved by the Government of India; and</p> <p>(ii) an undertaking is given by the importer or the sponsoring authority to the Assistant Commissioner of Customs at the time of</p>

S.No.	Description of goods	Conditions
1	2	3
5.	Mountaineering equipments, materials, clothings, foodstuffs and provisions (excluding alcoholic drinks, cigarettes and tobacco), medical stores including medicines and medical equipments	<p data-bbox="889 365 1435 709">clearance of goods that the goods in respect of which the exemption is claimed shall be re-exported within three months from the date of their importation or within such extended period, not exceeding 12 months from the date of importation, as the Assistant Commissioner of Customs may allow and that, in the event of failure to re-export, as aforesaid, to pay the duty which would have been levied but for the exemption contained herein.</p> <p data-bbox="802 747 1435 1862"> (i) The said goods have been imported by a mountaineering expedition and are essentially required to be used during the expedition in India; (ii) the expedition is approved by the Indian Mountaineering Foundation, New Delhi, and the expedition importing any of the goods aforesaid produces a certificate from the said Foundation, to the Assistant Commissioner of Customs, at the time of importation, to the effect that - <ul style="list-style-type: none"> <li data-bbox="889 1136 1435 1203">(a) the mountaineering expedition had been approved by the said Foundation; <li data-bbox="889 1241 1435 1339">(b) the said Foundation has obtained clearance of the Government of India in respect of the said expedition; and <li data-bbox="889 1377 1435 1444">(c) the goods imported are for the bona fide requirements of the expedition; and (iii) an undertaking is given by the Indian Mountainerring Foundation, New Delhi, to the effect that - <ul style="list-style-type: none"> <li data-bbox="889 1587 1435 1862">(a) the goods [except such of the consumable stores as may be consumed or other articles as may be lost during the course of the expedition in India or mountaineering equipments as are purchased by the Indian Mountaineering Foundation, New Delhi with the prior approval of Ministry of Finance (Department of Revenue)] shall </p>

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1	2	3 be re-exported within six months from the date of their importation or within such extended period as the Assistant Commissioner of Customs may allow; and (b) in the event of the failure to re-export as aforesaid, duty which would have been levied on such goods but for the exemption contained herein, shall be paid
6.	Omitted	

