

GENERAL EXEMPTION NO. 158

Exemption to specified goods imported for display or exhibition, fair demonstration etc.

[Notfn. No.157/90-Cus. dt. 28.3.90 as amended by Notfn. Nos. 66/95, 24/02, 21/06, 55/07, 58/16, 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 the goods described in Schedule 1 annexed hereto, when imported into India **for display or use at any event specified in Schedule II, from the whole of the duty of Customs** leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and from the **whole of the** integrated tax and goods and services compensation cess leviable thereon respectively under sub-section (7) and (9) of section 3 of the said Customs Tariff Act, subject to the conditions that:-

(1) Omitted

(2) the said goods are **imported under an ATA Carnet** issued in accordance with the Customs Convention of ATA Carnet for temporary admission of goods (hereinafter referred to as the ATA Carnet) and the Carnet is **guaranteed by the Federation of Indian Chamber of Commerce & Industry**, which has been appointed as the guaranteeing association for ATA Carnet in India (hereinafter referred to as the Federation);

(3) the said goods in all respects conform to the description, quantity, quality, value and other specifications given in the ATA Carnet duly certified by the Customs authorities at the country of exportation;

(4) the said goods shall be **exported within a period of six months** from the date of importation;

Provided that where the goods are exported within the said period of six months and again re-imported, the period of six months shall be computed from the date of first importation.

Provided further that when the Deputy Commissioner of Customs or Assistant Commissioner of Customs is satisfied that it is necessary in the public interest so to do, it may extend the said period of six months by a further period not exceeding six months;

(5) Omitted

1A. In the event of failure to export the goods within the period specified in condition (4) of paragraph 1, the Federation and the importer shall, jointly and severally be liable to pay the duties of customs leviable on the goods as on the date of import, along with applicable interest:

Provided that the liability of the Federation shall not exceed the amount of the duties of customs by more than ten per cent:

Provided further that the Federation shall not be liable to pay the customs duty in cases where the said goods are sold in exhibitions or fairs or otherwise disposed of in India in accordance with any law for the time being in force applicable to such goods and on payment of the duties of customs which are payable as on the date of import in respect of such goods, along with applicable interest.

2. Nothing contained in this notification shall apply to goods imported through the medium of post.

3. This notification shall come into force on the 1st day of May, 1990.

SCHEDULE- I GOODS

- (a) Goods intended for display or demonstration.
- (b) Goods intended for use in connection with the display of foreign products, including -
- (i) goods necessary for the purpose of demonstrating machinery or apparatus to be displayed:
 - (ii) Construction and decoration material including electrical fittings for the temporary stands of foreign exhibitors:
 - (iii) advertising and demonstration material which is demonstrably publicity material for the goods displayed, for example, sound recording, films and lanterns, slides and apparatus for use therewith.
 - (iv) equipment including interpretation apparatus, sound recording apparatus and films of an educational, scientific or cultural character intended for use at international meetings conference or congresses.

SCHEDULE- II EVENTS

1. Trade, industrial, agricultural or crafts exhibition, fair, or similar show or display.
2. Exhibition or meeting which is primarily organised for a charitable purpose.
3. Exhibition or meeting which is primarily organised to promote any branch of learning, art, craft, sport or scientific, educational or cultural activity to promote friendship between peoples or to promote religious knowledge or worship.
4. Meeting of representatives of any international group of Organisations.
5. Representative meeting of an official or commemorative character.
6. Display or demonstration before any Department of the Central Government or a State Government or a Union territory Administration.
7. Meeting, conference or congress, by whatever name called, organised by any company or organisation.

Explanation:- The events specified in this Schedule do not include exhibitions organised for private purposes in shops or business premises with a view to promote the sale of foreign goods.

GENERAL EXEMPTION NO. 158A

Exemption to specified goods imported for all items of machinery, including, instruments, apparatus and appliances, transmission equipment and auxiliary equipment required for setting up of fuel cell based system for generation of power or systems operating on bio-gas or bio-methane or by-product hydrogen.

[Notfn. No.5/17-Cus. dt. 2.2.2017].

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 all items of machinery, including, instruments, apparatus and appliances, transmission equipment and auxiliary equipment (including those required for testing and quality control) and components, required for,-

- (a) initial setting up of fuel cell based system for generation of power or for demonstration purposes; or
- (b) balance of systems operating on bio-gas or bio-methane or by-product hydrogen,

when imported into India, from so much of the duty of customs leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as is in excess of 5% *ad valorem*, subject to the following conditions, namely:-

(1) the importer produces to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, a certificate indicating the quantity, description and specification of such items, from an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of New and Renewable Energy recommending grant of the exemption to the items as required for,-

- (a) initial setting up of fuel cell based system for generation of power or for demonstration purposes; or
- (b) balance of systems operating on bio-gas or bio-methane or by-product hydrogen;

(2) 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 items shall be used for the purposes as specified above and, if the importer fails to comply with this condition, he shall be liable to pay, in respect of such items as is not proved to have been so used, an amount equal to the difference between the duty leviable on such items but for the exemption under this notification and that already paid at the time of importation.

