

**GENERAL EXEMPTION 226****Exemption to Aviation Turbine Fuel in the tanks of the aircrafts of an Indian Airline or of the Indian Air Force:****[Notifn. No. 35/17-Cus., dt. 30.6.2017]**

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on 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 below 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 Schedule and from the whole of the additional duty leviable thereon under section 3 of the said Customs Tariff 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	Aviation Turbine Fuel in the tanks of the aircrafts of an Indian Airline or of the Indian Air Force	i) The quantity of the said fuel is equal to the quantity of the same type of fuel which was taken out of India in the tanks of the aircrafts of the same Indian Airline or of the Indian Air Force, as the case may be, and on which the duty of Customs, or Central Excise had been paid; ii) the rate of duty of customs (including the additional duty leviable under the said section 3) or the rate of duty of Central Excise, as the case may be, leviable on such fuel is the same at the time of the arrivals and departures of such aircrafts; and iii) no drawback of duty of Customs or rebate of duty of Central Excise, as the case may be, was allowed on such fuel at the time of departures of such aircrafts from India.

2. This notification shall come into force with effect from the 1st day of July, 2017.