

GENERAL EXEMPTION 227

Exemption to goods, Hand held Metal detector, Postal Bomb detector, Explosive Container, Portable or Fixed Door frame Metal detector, Deep search Metal or Mine detector, Mine impactor, Mine prodger (non-magnetic) and Under Vehicle search Mirrors:

[Notifn. No. 37/17-Cus., dt. 30.6.2017 as amended by 81/18]

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 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 First Schedule and from the whole of the integrated tax leviable thereon under sub-section (7) of section 3 of the Customs Tariff Act, subject to the conditions, if any, specified in the corresponding entry in column (3) of the said Table.

TABLE

S.No.	Description of Goods	Conditions
(1)	(2)	(3)
1	Medals and decorations (including medal ribbons)	If imported directly by the Government of India in the Ministry of Defence.
2	Personal effects of the persons on duty out of India with the Indian Navy, Army, or Air Force or Central Para Military Forces	If imported for delivery to the next of kin of such person if he dies or is wounded, is missing or is taken prisoner of war.
3	Bona fide gifts from donors abroad when imported for the maintenance of war graves by an institution	If,- (a) a certificate is produced from the Ministry of Defence that the said goods are intended solely for the purpose of maintenance of war graves; and (b) the head of the importing institution certifies in each case that the said goods are intended only for the above purpose and shall not be sold or disposed of.
4	Imported stores purchased out of bonded stocks lying in a warehouse	If,- (a) the imported stores are intended to be supplied free by the Government for use of the crew of a ship of the Coast Guard Organisation, in accordance with their conditions of service; (b) a shipping bill in the prescribed form has been presented and the export duties, penalties, rent, interest and other charges payable, in respect of the imported stores have been paid; (c) an order for clearance of the imported stores for taking on board a ship of the Coast Guard Organisation has been made by the proper officer; and (d) the procedure as specified by the Commissioner of Customs in this behalf is followed.
5	Goods imported for trial, demonstration or training before any authority under the Ministry of Defence in	If,- (a) a certificate from the Under Secretary to the Government of India in the Ministry of Defence is produced to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, in each case, that

- the Government of India the goods imported are for the purpose of trial, demonstration or training, and
 (b) the importer undertakes, in each case, to pay the duty leviable on such goods (except those which are certified by the said Under Secretary as having been consumed in the process of trial, demonstration or training) which are not re-exported by him within a period of two years from the date of importation or within such extended period that the said Assistant Commissioner may allow.
- 6 All goods If,-
 (a) the said goods are imported by the National Technical Research Organisation, (hereinafter referred to as NTRO);
 (b) before clearance of the said goods, an officer of NTRO, not below the rank of Joint Secretary to the Government of India, certifies that the said goods are required for strategic systems by NTRO.
 Explanation. - For the purposes of (a) and (b) above, nothing contained in the exemption shall have effect on or after the 1st day of January, 2022.
- 7 All goods If,-
 (a) the said goods are imported by the Indian Offset Partner (hereinafter referred to as IOP) of the contractor to the National Technical Research Organisation, (hereinafter referred to as NTRO);
 (b) before clearance of the said goods, the importer furnishes a duty exemption certificate from an officer of the NTRO, not below the rank of Joint Secretary to the Government of India -
 (c) indicating the details of the purchase order placed by the NTRO on the contractor;
 (d) indicating the details of the purchase order placed by the said contractor on the IOP along with the description of the final products and the description and quantity of goods required to be imported for manufacture of the said final products; and
 (e) certifying that the said goods are intended for use in the radars acquired by the NTRO from the said contractor.
 Explanation. - For the purposes of (a) and (b) above, nothing contained in the exemption shall have effect on or after the 1st day of January, 2022.

2. Notwithstanding anything contained herein above, the exemption from whole of the additional duty integrated tax leviable thereon under sub-section (7) of section 3 of the 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.

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