

## GENERAL EXEMPTION NO. 140

**Exemption to second-hand computers and computer peripherals received as donations by specified Agencies.****[Notfn. No.30/04-Cus. dt. 28.1.2004 as amended by 44/17].**

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, and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 18/1999-CUSTOMS, dated the 11th February, 1999, published in the Gazette of India, Extraordinary vide, G.S.R. No. 99(E), dated the 11<sup>th</sup> February, 1999, hereby exempts **second hand computers and computer peripherals** including printer, plotter, scanner, monitor, keyboard and storage unit from the **whole of duty of customs of customs** leviable thereon under the First Schedule of the Customs Tariff Act, 1975 (51 of 1975), when received as **donation** by –

- (i) a School run by the Central Government or, Government of a State or, a Union territory or, a local body;
- (ii) an Educational Institution run on non-commercial basis by any organization;
- (iii) a Registered Charitable Hospital;
- (iv) a Public Library;
- (v) a Public Funded Research and Development Establishment;
- (vi) a Community Information Centre run by, the Central Government or, Government of a State or, a Union territory or, local body;
- (vii) an Adult Education Centre run by the Central Government or, Government of a State or, a Union territory or, a local body, or
- (viii) an organisation of the Central Government or, a Government of a State or, a Union territory, from a donor **outside India**, subject to the condition that the said organisation undertakes to observe the procedure prescribed by the Deputy Commissioner of Customs or Assistant Commissioner of Customs having jurisdiction, for transport of the said goods from the Port or Airport or Land Custom Station or Inland Container Depot to its premises and such goods shall not be used for any commercial purposes, and **shall not be sold, disposed of, gifted, loaned, exchanged or parted with**, without the permission of the said Deputy Commissioner or Assistant Commissioner of Customs, **within a period of five years** from the date of receipt of the said goods and during the said period of five years, the jurisdictional Deputy Commissioner of Customs or Assistant Commissioner of Customs may inspect these organisations on random basis, to ensure that the computers are actually there and have not been diverted or put to unauthorized use:

Provided that where the imports are made by an organisation but not run by the Central Government, Government of a State or Union territory or a local body, the importer shall furnish a certificate issued by the relevant Department of the Central Government or the concerned State Government or the Government of the Union territory, as the case may be, certifying that the said organisation is recognised by the Central Government or the said State Government or the Government of the Union territory and is run on a non-commercial basis.

