

GENERAL EXEMPTION NO. 152**Exemption to engines and parts of aircraft re-imported after repairs abroad -
[Notfn. No.117/61-Cus. dt.13.10.61 as amended by 38/17].**

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) read with Rule 63 of the Indian Aircraft Rules, 1920,) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.117 dated 13th October, 1961, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1296(E) dated the 13h October, 1961, except as respects things done or omitted to be done before such supersession, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts, engines and parts of aircraft when re-imported into India after having been exported, from the **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) and the integrated tax leviable thereon under sub-section (7) of section 3 of the said Customs Tariff Act, as is in excess of the customs duty payable on the cost of repair, if any (which includes the charges paid for the material as well as for labour, insurance and freight) in the following cases, namely:-

- (1) Engines and certain specified parts which fail abroad and are re-imported;
- (2) Engines or certain specified parts sent abroad as a stand-by for replacement of a defective one and subsequently brought back to India in the same condition without being installed on an aircraft;
- (3) Engines and certain specified parts lent by an Indian company to a foreign company.

The concession shall be admissible subject to such conditions and the observance of such procedure as may be laid down by the Government of India, from time to time.

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

