

XII- MISCELLANEOUS EXEMPTION NOTIFICATIONS

GENERAL EXEMPTION NO. 172

Exemption to goods imported for carrying out repairs etc. -**[Notfn. No. 134/94-Cus. dt. 22.6.1994 as amended by Notfn. No. 119/95, 43/17].**

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and in supersession of the notification of the Government of India, in the Ministry of Finance, Department of Revenue No.103-Customs, dated the 5th December, 1970, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts goods specified in the Table annexed hereto, when imported into India for **carrying out repairs, reconditioning or reengineering**, 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 leviable thereon under sub-section (7) of section 3 of the said Customs Tariff Act, subject to the conditions that -

- (a) the repairs, reconditioning or reengineering, testing, calibration or maintenance (including service) as the case may be, is undertaken in accordance with the provisions of **section 65 of the Customs Act, 1962** (52 of 1962), and
- (b) the goods repaired, reconditioned or reengineered, as the case may be, **are exported** and are not cleared outside the Unit.

THE TABLE

1. Capital goods and spares thereof.
2. Material handling equipments, namely, fork lifts, over-head cranes, mobile cranes, crawler cranes, hoists and stackers and spares thereof.
3. Captive power plants, including captive generating sets and their spares, fuel, lubricants and other consumables for such plants and sets.
4. Office equipments, spares and consumables thereof.
5. Raw Materials.
6. Components.
7. Consumables.
8. Packaging materials.
9. Tools, Jigs, gauges, fixtures, moulds, dies, instruments and accessories and spares thereof.
10. Goods imported for repairs, reconditioning or reengineering for export, after such repair, reconditioning or reengineering thereof, within three years of the date of importation.

