

GENERAL EXEMPTION 234

Exemption to goods of the description specified in column (3) of the First Schedule when imported into India:**[Notifn. No. 52/17-Cus., dt. 30.6.2017 as amended by 70/18, 20/19, 36/19]**

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 the goods of the description specified in column (3) of the Table below and falling within the Chapter, heading, sub-heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as are specified in the corresponding entry in column (2) of the said Table, when imported into India,-

- (a) from so much of the duty of customs leviable thereon under the said First Schedule as is in excess of the amount calculated at the standard rate specified in the corresponding entry in column (4) of the said Table; and
- (b) from so much of the additional duty leviable thereon under sub-section (1) of section 3 of the said Customs Tariff Act as is in excess of the additional duty rate specified in the corresponding entry in column (5) of the said Table, subject to any of the conditions, specified in the Annexure to this notification, the condition number of which is mentioned in the corresponding entry in column (6) of the said Table:

Table

S. No.	Chapter or heading or sub-heading or tariff item	Description of goods	Standard Rate	Additional duty Rate	Condition No.
(1)	(2)	(3)	(4)	(5)	(6)
1.	2709 00 00	(i) All goods other than petroleum crude; (ii) petroleum crude	Nil Re 1 per tonne	- -	- -
2.	2710	Motor spirit commonly known as petrol	2.5%	-	-
3.	2710	High speed diesel (HSD)	2.5%	-	-
4.	2710 19 39	All goods	5%	-	-
5.	2711 11 00	Liquefied natural gas (LNG)	2.5%	-	-
6.	2711 11 00, 2711 21 00	Liquefied Natural Gas (LNG) imported for consumption in the C2-C3 Plant of M/s Oil and Natural Gas Corporation Limited located in the Dahej Special Economic Zone (hereinafter referred to as the SEZ unit) for the purposes of authorised operations in the SEZ unit.	Nil	Nil	1
7.	2 711 11 00, 2711 21 00	The remnant Liquefied Natural Gas (LNG) or Natural Gas (NG) cleared into the Domestic Tariff Area (DTA), after completion of the authorised operations carried out by the C2-C3 Plant of M/s Oil and Natural Gas Corporation Limited, located in the Dahej Special Economic Zone (hereinafter referred to as the SEZ unit): Provided that no exemption shall be available if exemption has been claimed on the quantity of LNG/NG other than the quantity which has been consumed for the authorised operation in the SEZ unit.	Nil	Nil	-
8.	2 711 11 00, 2711 21 00	Liquefied natural gas (LNG)	Nil	Nil	2

9.	2 711 11 00, 2711 21 00	Liquefied natural gas (LNG) and Natural gas (NG), when imported for generation of electrical energy by a generating company as defined in clause(28) of section 2 of the Electricity Act, 2003 (36 of 2003) to supply electrical energy or to engage in the business of supplying electrical energy : Provided that the exemption shall not be available if such liquefied natural gas (LNG) and natural gas (NG), is used for generation of electrical energy by captive generating plant as defined in clause(8) of section 2 of the Electricity Act, 2003 (36 of 2003)	Nil	-	-
10.	2 711 11 00, 2711 21 00	Liquefied natural gas (LNG) and natural gas when imported by an importer for supply to a generating company as defined in clause(28) of section 2 of the Electricity Act, 2003 (36 of 2003) to supply electrical energy or to engage in the business of supplying electrical energy, for generation of electrical energy : Provided that the exemption shall not be available if such liquefied natural gas (LNG) and natural gas (NG), is used for generation of electrical energy by captive generating plant as defined in clause 8 of section 2 of the Electricity Act, 2003 (36 of 2003)	Nil	-	3
11.	2 711 21 00	All goods	5%	-	-

Explanation.- For the purposes of this notification,-

- (i) the rate specified in column (4) or column (5) of the said Table is ad valorem rate, unless otherwise specified;
- (ii) "-" appearing in column (4) means basic customs duty leviable on the goods as per the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) read with any other notifications issued under sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), for the time being in force;
- (iii) "-" appearing in column (5) means additional duty equal to duty of excise leviable on the goods as per the Fourth Schedule to the Central Excise Act, 1944 (1 of 1944) read with any other notifications issued under sub-section (1) of section 5A of the said Central Excise Act, for the time being in force.

ANNEXURE

Condition No.	Condition
1.	If in respect of the LNG for which exemption is claimed,- (a) the importer indicates in the Bill of Entry, the quantity of LNG for which the exemption is claimed; and (b) the importer produces a certificate from the jurisdictional Specified Officer of the SEZ unit certifying that the quantity of LNG for which exemption is being claimed has actually been consumed in terms of equivalent quantity by the SEZ unit for the purposes of authorised operations during the preceding month.
2.	If in respect of the Liquefied Natural Gas (LNG) for which exemption is claimed,- (a) the importer indicates in the Bill of Entry, the quantity of LNG for which the exemption is claimed; and (b) the importer produces a certificate from the Assistant Commissioner or Deputy Commissioner of Customs, as the case may be, having jurisdiction over the place of export certifying that the quantity of LNG for which exemption is being claimed has actually been exported in terms of equivalent quantity by Gas Authority of India Limited (GAIL) to Pakistan during the preceding month under a contract entered

into by GAIL for supply of re-gasified LNG to Pakistan based on import of LNG into India.

3. If,-
- (a) the importer furnishes security by way of bank guarantee of an amount equal to the difference between the duty leviable on such goods but for the exemption contained therein and the duty levied at the time of import, to the Deputy Commissioner or the Assistant Commissioner of Customs, as the case may be;
 - (b) the importer produces a certificate from the jurisdictional Deputy Commissioner or the Assistant Commissioner of Central Excise, as the case may be, of the generating company within a period of twelve months from the date of import, or such extended period not exceeding a further period of six months as the Commissioner of Customs may allow, to the effect that the said Liquefied natural gas (LNG) and natural gas (NG) so imported and supplied has been utilised for generating and supplying electrical energy by the said generating company;
 - (c) the importer furnishes an undertaking to pay, on demand, in the event of his failure to comply with any of the aforesaid conditions, an amount equal to the difference between the duty leviable on such goods but for the exemption contained therein and the duty levied at the time of import, along with the applicable interest thereon.
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2. This notification shall come into force with effect from the 1st day of July, 2017.