

GENERAL EXEMPTION NO. 33**Exemption to materials used in the manufacture of resultant products when imported under duty free replenishment certificate (DFRC) licence :**

[Notfn. No. 48/00-Cus. dt.25.4.2000 as amended by Notfn. Nos.120/00, 30/01, 122/01, 125/02, 84/03, 97/03, 63/04 and 122/06].

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, hereby exempts materials used in the manufacture of resultant products when imported into India, from the **whole of the duty of customs** leviable thereon, under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), and from the **whole of the special additional duty** leviable thereon under section 3A of the said Customs Tariff Act, subject to the following conditions, namely:-

- (1) that the importer has been granted **duty free replenishment certificate licence** (hereinafter referred to as the said licence) by the Licensing Authority for import of the said materials in terms of paragraph 7.4 of the Export and Import Policy, and the said licence is produced at the time of clearance for debit by the proper officer of the customs;
- (2) that the said licence contains the endorsements specifying inter-alia;
 - (a) the standard input output norm (SION) number, description and value of the resultant product exported on the reverse;
 - (b) the shipping bill number(s) and date(s) and FOB value in Indian Rupees of the resultant product, on the reverse; and
 - (c) the quality, technical characteristics, specifications and quantity of the materials used in the resultant product which are allowed to be imported duty free; and
- (3) that the said licence and/or materials shall be freely transferable;
- (4) that the imports and exports are undertaken through sea ports at Mumbai, Calcutta, Cochin, (Magdalla), Kakinada, Kandla, Mangalore, Marmagoa, Madras, Nhava Sheva, Paradeep, Pipavav, Sikka, Tuticorin, Visakhapatnam Dehej, Nagapattinam, Okha, Mundra, Jamnagar and Muldwarka or through any of the airports at Ahmedabad, Bangalore, Bhubaneswar, Mumbai, Calcutta, Coimbatore, Delhi, Hyderabad, Jaipur, Madras, Srinagar, Trivandrum, Varanasi, Nagpur, and Cochin or through any of the Inland Container Depots at Agra, Bangalore, Coimbatore, Delhi, Faridabad, Gauhati, Guntur, Hyderabad, Jaipur, Jalandhar, Kanpur, Ludhiana, Moradabad, Nagpur, Pimpri (Pune), Pitampur (Indore), Surat, Tirupur, Varanasi, Nasik, Rudrapur (Nainital), Dighi (Pune), Vadodara, Daulatabad, (Wanjarwadi and Maliwada), Maianpur, Waluj (Aurangabad), Anaparthi (Andhra Pradesh), Salem, Singanalur, Jodhpur, Kota, Udaipur, Ahmedabad, Bhiwadi, Madurai, Bhilwara, Pondicherry, Garhi Harsaru, Bhatinda, Dappar (Dera Bassi), Chheharata (Amritsar), Karur, Miraj, Rewari, Bhusawal, Jamshedpur, Surajpur and Dadri or through the Land Customs Station at Ranaghat, Singhabad, Raxaul, Jogbani, Nautanva (Sonauli), Petrapole and Mahadipur.

Provided that the Commissioner of Customs may by special order and subject to such conditions as may be specified by him permit import and export through any other sea port, airport or Inland Container Depot or through a Land Customs Station.

Explanation - In this notification -

- (a) "Export and Import Policy" means Export and Import Policy, 1997-2002, notified by the Government of India in the Ministry of Commerce vide notification number 1/(RE-99)/1997-2002, dated the 31st March, 2000.
- (b) "Licensing Authority", means the Director General of Foreign Trade appointed under section 6 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorised by him to grant a licence under the said Act;
- (c) "materials" means -
 - (a) raw materials, components, intermediates, consumables, computer software and parts used in the manufacture of resultant product;
 - (b) packing materials used in the packaging of resultant product.

