

GENERAL EXEMPTION NO. 60

Exemption to goods imported against a Duty Free Credit entitlement Certificate issued to Service Providers: [Notfn. No. 54/03-Cus. dt. 1.4.2003 as amended by Notfn. Nos. 84/03, 29/04, 63/04, 46/05, 77/05, 97/05, 41/06, 117/06, 63/07, 116/07, 63/08, 19/09, 123/09, 93/10, 37/12, 40/12, 50/12, 4/13, 20/13, 5/15, 26/17]

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, hereby exempts **spares, office equipments and furniture, any capital goods, professional equipments and consumables but excluding agricultural and dairy products**, when imported into India against a **duty free service entitlement credit certificate** (hereinafter referred to as the said certificate) issued under paragraph 3.8 of the Export and Import Policy, -

- (a) from the **whole of the duty of customs** leviable thereon under the First Schedule to the Customs Tariff Act 1975 (51 of 1975),
- (b) from the **whole of the additional duty** leviable thereon under sub-sections (1), (3) and (5) of section 3 of the said Customs Tariff Act; and
- (c) from the **whole of the special additional duty** of customs leviable thereon under section 3A of the said Customs Tariff Act,

subject to the following conditions, namely :-

- (1) that the said certificate has been issued to a service provider by the licensing authority and it is produced before the proper officer of customs at the time of clearance for debit of the duties leviable on the goods but for this exemption:
Provided that exemption from duty shall not be admissible if there is insufficient credit in the said certificate for debiting the duties leviable on the goods but for this exemption;
- (2) that the said certificate and goods imported against it shall not be transferred or sold;
- (3) in respect of any capital goods including professional equipments, or office equipments, as the case may be, a certificate from the Assistant Commissioner of Customs or Deputy Commissioner of Customs having jurisdiction over the importer's factory or premises or an independent Chartered Engineer, as the case may be, is produced confirming its installation and use in the importer's factory or premise, within six months from the date of imports or within such extended period as the Assistant Commissioner of Customs or Deputy Commissioner of Customs at the port of registration of the said certificate may allow;
- (4) that the imports against the said certificate are undertaken through sea ports at Mumbai, Kolkata, Cochin, Magdalla, Kakinada, Kandla, Mangalore, Mormagoa, Madras, Nhava Sheva, Paradeep, Pipavav, Sikka, Tuticorin, Visakhapatnam, Dahej, Nagapattinam, Mundhra, Okha, Bedi (including Rozi-Jamnagar), Muldwarka, Porbander, Dharamtar, Vadinar and Haldia (Halida Dock Complex of Kolkata Port), Krishnapatnam and Ennore (Tamil Nadu), Karaikal (Union territory of Puducherry) and Kattupalli (Tamil Nadu) or through any of the airports at Ahmedabad, Bangalore, Bhubaneswar, Mumbai, Kolkata, Coimbatore, Delhi, Hyderabad, Jaipur, Madras, Srinagar, Trivandrum, Varanasi, Nagpur, Cochin, Rajasansi (Amritsar), Lucknow (Amausi), Indore and Dabolim (Goa),

Visakhapatnam and Cailcut 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), Malanpur, Waluj (Aurangabad), Talegoan (District Pune), Dhannad Rau (District Indore), Kheda (Pithampur, District Dhar), Patli (Gurgaon), Irugur Village (Tamil Nadu), Thudiyalur (Tamil Nadu), Chettipalayam (Tamil Nadu) and Veerapandi (Tamil Nadu), Marrisalem Village in Taluk of Edlapadu, District Guntur and Tondiarpet (TNPM), Chennai and Irungattukottai, SIPCOT IndustrialPark, Kattrambakkam Village, Sriperumbudur Taluk, Kanchipuram District, Tamil Nadu, 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, Dadri, Tuticorin, Kundli, Bhadohi, Raipur, Mandideep (District Raisen), Durgapur (Export Promotion Industrial Park), Babarpur, Loni (District Gaziabad) and Melapakkam Village (Arakkonam Taluk, Vellore District) or through the Land Customs Stations at Ranaghat, Singhabad, Raxaul, Jogbani, Nautanva (Sonauli), Petrapole, Mahadipur, Nepalganj Road, Dawki, Agartala, Sutarkhandi, Amritsar Rail Cargo, Attari Road, Hilli, Ghojadanga and Changrabandha or Special Economic Zone as specified in the notification issued under section 76A of the Customs Act, 1962 (52 of 1962).

Explanation :- In this notification ,-

- (i) “Export and Import Policy” means the Export and Import Policy 2002-2007, published by the Government of India in the Ministry of Commerce and Industry vide notification No.1(RE:2002)/2003, dated the 31st March 2003 as amended from time to time;
- (ii) “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 license under the said Act.

