

P. SERVED FROM INDIA SCHEME:**GENERAL EXEMPTION NO. 61**

Exemption to specified goods when imported against a Served From India Scheme Certificate :
[Notfn. No.92/04-Cus., dt. 10.9.2004 as amended by 46/05, 77/05, 97/05, 43/06, 88/06, 63/07, 72/07, 116/07, 125/08, 15/09, 19/09, 123/09, 93/10, 37/12, 40/12, 50/12, 4/13, 20/13, 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 goods, namely, -

- (i) in the case of hotel or stand alone restaurant, capital goods including spares, office equipment, professional equipment, office furniture, consumables, related to its service sector business and food items and alcoholic beverages but excluding other products classifiable in Chapters 1 to 24 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); and items not permitted to be imported in terms of Appendix 37B of the Hand Book of Procedure, volume I.
- (ii) in the case of service provider other than hotel or stand alone restaurant or golf resort having catering facility, capital goods including spares, office equipment, professional equipment, office furniture and consumables, related to its service sector business, but excluding the items not permitted to be imported in terms of Appendix 37B of the Hand Book of Procedure, volume I.

when imported into India against a Served From India Scheme Certificate (hereinafter referred to as the said certificate) issued under paragraph 3.6.4 of the Foreign Trade Policy, from,-

- (1) the **whole of the duty of customs** leviable thereon under the First Schedule to the said Customs Tariff Act, 1975,
- (2) the **whole of the additional duty** leviable thereon under sub-sections (1), (3) and (5) of section 3, of the said Customs Tariff Act, 1975, and

subject to the following conditions, namely :-

- (i) that the said certificate has been issued to a service provider by the Regional 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;
- (ii) that the said certificate and the goods imported against it shall not be transferred or sold;

Provided that transfer of goods or said certificate may be allowed subject to actual user condition within the group company or managed hotels as defined in paragraph 9.28 and paragraph 9.36 respectively of the Foreign Trade Policy, as the case may be.

- (iii) that in respect of capital goods, office equipment and professional equipment 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 installation and use of the goods in the importer's factory or premise, within six months from the date of imports or within such extended period as the said Assistant Commissioner

of Customs or Deputy Commissioner of Customs at the port of registration of the said certificate may allow;

- (iv) that the imports against the said certificate are undertaken through sea ports at Mumbai, Kolkata, Cochin, Magdalla, Kakinada, Kandla Mangalore, Marmagoa, Chennai, Nhava Sheva, Paradeep, Pipavav, Sikka, Tuticorin, Visakhapatnam, Dahej, Mundhra, Nagapattinam, Okha, Bedi (including Rozi-Jamnagar), Muldwarka, Porbander, Dharamtar and 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, Chennai, Srinagar, Trivandrum, Varanasi, Nagpur, Cochin, Rajasansi (Amritsar), Lucknow (Amausi) Indore and Dabolim (Goa) and Visakhapatnam 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), 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), Marripalem Village in Taluk of Edlapadu, District Guntur and Tondiarpet (TNPM), Chennai and Irungattukottai, SIPCOT Industrial Park, Kattrambakkam Village, Sriperumbudur Taluk, Kanchipuram District, Tamil Nadu, Anaparthi (Andhra Pradesh), Salem, Malanpur, 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 and Loni (District Gaziabad) or through the Land Customs Station 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).
- (v) Omitted (Omitted vide Sec.55 (1) of Finance Act, 2011 w.e.f. 1.4.2008)

Exemption under this notification, shall not be available to vehicles under said certificate even if such vehicle is freely importable under the Foreign Trade Policy.

Explanation - For the purposes of this notification, -

- (i) "Capital goods" has the same meaning assigned to it in paragraph 9.12 of the Foreign Trade Policy;
- (ii) "Foreign Trade Policy" means the Foreign Trade Policy 2004-2009, published in the notification of the Government of India in the Ministry of Commerce and Industry, vide No.1/2004, dated the 31st August, 2004;
- (iii) "Licensing Authority or Regional 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.

