

GENERAL EXEMPTION NO.90

Exemption to Passenger bus and spares, fuel and consumables thereof imported into India from Pakistan and Bangladesh.

[Notfn. No. 4/99-Cus., dt. 8.1.1999 as amended by Notfn. No. 36/99, 2/06, 42/17]

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 the goods specified in column (2) of the Table below when imported into India from **Pakistan and Bangladesh**, from **whole of the duty of customs** leviable thereon under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and **whole of the** additional duty, integrated tax and compensation Cess leviable thereon respectively under sub-sections (5), (7) and (9) of section 3 of the said Customs Tariff Act subject to the conditions specified in column (3) thereof, namely:-

TABLE

S.No.	Name of goods	Condition of exemptions
(1)	(2)	(3)
1.	Passenger bus	Provided that -
2.	Spares, fuel and consumables for the	<p>(a) the goods specified in column (2) are imported -</p> <p>(i) under the Agreement between India and passenger bus. Pakistan for regulation of Bus Service between New Delhi and Lahore, Amritsar and Lahore and Amritsar and Nankana Sahib; or</p> <p>(ii) under the Agreement between India and Bangladesh for regulation of Bus Service between Calcutta & Dhaka.</p> <p>(b) the passenger bus is re-exported before the expiry of three months from the date of its importation into India;</p> <p>(c) the spares and consumables are imported alongwith the passenger bus and are intended for the proper running of the passenger bus or to carry out necessary repair on the passenger bus during the course of journey and such spares and consumables, as are not used during the course of the journey, are re-exported at the time of re-export of the passenger bus;</p> <p>(d) the fuel is contained in the fuel tank of the passenger bus and such quantity of fuel as is not consumed during the course of the journey is re-exported at the time of re-export of the passenger bus;</p>

Provided further that where the Central Government or the Commissioner of Customs is satisfied, that it is

(1)	(2)	(3)	(4)
		necessary in the public interest so to do, it or he may extend the period of three months mentioned at (b) above by a further period as it or he may deem fit which shall not exceed a period of three months at a time.	
