

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 28 /2024-Customs

New Delhi, the 12th July, 2024

G.S.R.(E).— In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and sub-section (12) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), the Central Government, on the recommendations of the Council, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 50/2017-Customs, dated the 30th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 785(E), dated the 30th June, 2017, namely:-

In the said notification,

(I) in the Table, -

(1) after S. No. 544 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“544A.	Any Chapter	Components or parts which are prescribed in any of the following manuals:- i. Aircraft Maintenance Manual (AMM); ii. Component Maintenance Manual (CMM); iii. Illustrated Parts Catalogue (IPCL); iv. Structural Repair Manual (SRM); or v. Standard Procedure Manual (SPM) of the OEMs, when imported into India for servicing, repair, maintenance or overhauling, subject to fulfilling respective conditions, the condition number of which is mentioned in the corresponding entry in column (6) against the serial number 536, 538 or 544.	-	5%	”;

(2) after S. No. 612 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“613.	Any Chapter	Equipment or buoys required for Research Moored Array for African Asian Australian	-	Nil	118”;

		Monsoon Analysis and Prediction (RAMA) programme: Provided that nothing contained in this S. No. shall have effect after the 31 st July, 2026			
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(II) in the Annexure, after Condition No. 117 and the entries relating thereto, the following Condition and entries shall be inserted, namely: -

“118.	<p>If,</p> <p>(a) the importer, at the time of import, furnishes a certificate to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, of the port of import, from an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of Earth Sciences recommending the grant of this exemption and that the goods are required for the specified purpose; and</p> <p>(b) the importer, by the execution of bond, in such form and for such sum as may be specified by the Principal Commissioner or Commissioner of Customs, binds himself,-</p> <p style="padding-left: 40px;">(i) to re-export the goods within a period of two years from the date of import, which may be extended by another one year by the Principal Commissioner or Commissioner of Customs of the Port of import of such goods upon written request of the importer citing reasons for seeking such extension; and</p> <p style="padding-left: 40px;">(ii) to pay on demand an amount equal to the integrated tax payable on the such goods, but for the exemption under this entry, along with the applicable interest thereon, in the event of violation of any of the above condition specified above.”.</p>
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2. This notification shall come into force from the 15th day of July, 2024.

[F. No.190354/94/2024-TRU]

(Nitish Karnatak)

Under Secretary to the Government of India

Note: The principal notification No. 50/2017-Customs, dated the 30th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i), *vide* number G.S.R. 785(E), dated the 30th June, 2017, and was last amended *vide* notification No. 25/2024-Customs, dated the 6th May, 2024, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i), *vide* number G.S.R. 270(E), dated the 6th May, 2024.