

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 24 / 2013-Customs

New Delhi, dated the 18th April, 2013

G.S.R. 250 (E).- 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 makes the following further amendments in each of the notifications of the Government of India in the Ministry of Finance (Department of Revenue) specified in column (2) of the Table below, which shall be amended or further amended, as the case may be, in the manner as specified in the corresponding entry in column (3) of the said Table, namely :-

Table

Sl. No.	Notification number and date	Amendments
(1)	(2)	(3)
1.	91/2009-Customs, dated the 11 th September, 2009 [Vide number G.S.R. 657 (E), dated the 11 th September, 2009]	<p>In the said notification,</p> <p>(1) in opening paragraph, -</p> <p>(a) after sub paragraph (ii), following sub-paragraph shall be inserted, namely:-</p> <p>“(iii) in the case of service provider who is also engaged in manufacturing activity, capital goods including spares related to its manufacturing sector business, but excluding the items not permitted to be imported in terms of Appendix 37B of the Hand Book of Procedure, volume I,”;</p> <p>(b) after condition (i), the following condition shall be inserted, namely:-</p> <p>“(ia) that in the case of capital goods including spares covered at sub-paragraph (iii) above the manufacturing sector business of the service provider has been endorsed by the Regional Authority on the said scrip during the period of validity of the said scrip and upon such endorsement, the validity of the said scrip remains unchanged,”;</p> <p>(c) in the proviso to condition (ii), for the words “that transfer”, the words, brackets and letters “that, except in case of goods covered at sub-paragraph (iii) above, transfer” shall be substituted;</p> <p>(d) after condition (ii), the following condition shall be inserted, namely:-</p> <p>“(iia) that the capital goods including spares covered at sub-paragraph (iii) above shall be subject to actual user condition and the importer at the time of clearance of the said goods shall furnish an undertaking to this effect to the Deputy Commissioner of Customs or</p>

		<p>Assistant Commissioner of Customs, as the case may be, that in case of non compliance of the said condition, he shall pay on demand an amount equal to the duty leviable, but for the exemption contained herein together with interest at the rate of fifteen percent per annum from the date of clearance of the said materials;”;</p> <p>(2) in paragraph (2), after the words “be permitted.”, the following shall be added, namely:-</p> <p>“For this purpose, motor cars, sports utility vehicles and all purpose vehicles for the service provider hotels, travel agents, tour operators or tour transport operators and companies owning or operating golf resorts shall not be regarded as personal vehicles subject to the condition that the customs authority endorses the bill of entry at the time of clearance specifying that the vehicle shall be registered as vehicle for “tourist purpose only” and the vehicle is so registered and a copy of the registration certificate to that effect is submitted to the concerned Customs authority as a confirmation of import of vehicle within six months from the date of import and the said vehicle is used for tourist purpose only.”.</p>
2.	94/2009-Customs,dated the 11 th September, 2009 [Vide number G.S.R. 660 (E), dated the 11 th September, 2009]	<p>In the said notification, in the opening paragraph, in condition (ii), after the second proviso, following proviso shall be inserted, namely:-</p> <p>“Provided also that the said scrip shall be transferable by the status holder, to whom it was issued, to its supporting manufacturer, who is neither a status holder nor has a unit (the term unit shall not include developer) in a Park recognised by the Ministry of Food Processing Industries, if such transfer is endorsed by the Regional Authority during the period of validity of the said scrip and upon such endorsement, the validity of the said scrip remains unchanged;”.</p>
3.	98/2009-Customs,dated the 11 th September, 2009 [Vide number G.S.R. 664(E), dated the 11 th September, 2009]	<p>In the said notification,-</p> <p>(a) in the opening paragraph, for the words “Customs Tariff Act, subject”, the words and figure “Customs Tariff Act, except to the extent specified in paragraph 2 of this notification, subject” shall be substituted;</p> <p>(b) the existing paragraph 2 shall be renumbered as paragraph 2B and before the paragraph 2B so renumbered, the following paragraphs shall be inserted, namely:-</p> <p>“2. The exemption from safeguard duty and anti-dumping duty shall not be available in case materials are imported against an authorisation made transferable by the Regional Authority.</p> <p>2A. In case the imported materials are transferred with the permission of Regional Authority, the importer shall pay an amount equal to the safeguard duty and anti-dumping duty leviable on the material so imported and transferred, but for the exemption contained in paragraph 1 above, together with interest at the rate of fifteen per cent. per annum from the date of clearance on import of the said materials.”.</p>

4.	104/2009-Customs,dated the 14 th September, 2009 [Vide number G.S.R. 674 (E), dated the 14 th September, 2009]	In the said notification, in condition (4), after third proviso, following proviso shall be inserted , namely:- “Provided also that the transfer of the said scrip shall be allowed within the group company as defined in para 9.28 of the Foreign Trade Policy, if the said group company is a manufacturer and such transfer is endorsed by the Regional Authority during the period of validity of the said scrip, mentioning the sectors for which the transferee has manufacturing facility and for which the transfer is granted.” .
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[F.No.605/10/2013-DBK]

(Rajiv Talwar)
Joint Secretary to the Government of India

Note:

(i) The principal notification number 91/2009-Customs, dated the 11th September, 2009 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.657 (E), dated the 11th September, 2009 and was last amended by notification No. 20/2013-Customs, dated the 3rd April, 2013 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.203 (E), dated the 3rd April, 2013.

(ii) The principal notification number 94/2009-Customs, dated the 11th September, 2009 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 660 (E), dated the 11th September, 2009 and was last amended by notification No. 20/2013-Customs, dated the 3rd April, 2013 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.203 (E), dated the 3rd April, 2013.

(iii) The principal notification number 98/2009-Customs, dated the 11th September, 2009 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 664(E), dated the 11th September, 2009 was last amended by notification No. 20/2013-Customs, dated the 3rd April, 2013 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.203 (E), dated the 3rd April, 2013.

(iv) The principal notification number 104/2009-Customs, dated the 14th September, 2009 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 674 (E), dated the 14th September, 2009 was last amended by notification No. 20/2013-Customs, dated the 3rd April, 2013 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.203 (E), dated the 3rd April, 2013.