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GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

New Delhi, the 30<sup>th</sup> April, 2015

**Notification**  
**No. 29/2015-Customs**

G.S.R. .- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, 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. 39/96-Customs, dated the 23<sup>rd</sup> July, 1996, published in the Gazette of India, Extraordinary, vide number G.S.R. 291(E), dated the 23<sup>rd</sup> July, 1996, namely:-

In the said notification,-

(A) in the TABLE,-

(i) against S. No. 9, in column (3), the words “or by a person authorised by that Government, or shipped on the order of a Department of that Government and appropriated to such order at the time of shipment” shall be omitted;

(ii) after S. No. 9 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“9A.	The following goods required for construction of, or fitment to, ships of Indian Navy or Coast Guard:-  (i) machinery, equipment, components and raw materials;  (ii) spares and test equipment for maintenance, testing and tuning of imported equipment;  (iii) parts required for manufacture of indigenous equipment by Indian suppliers for supply to Indian Navy or Coast Guard.	If imported by a person authorised by the Government of India, or shipped on the order of a Department of that Government and appropriated to such order at the time of shipment.”;
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(iii) against S. No. 10, for the entry in column (3), the entry “If the said goods are imported by the Government of India or State Governments.” shall be substituted;

(iv) after S. No. 10 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

<p>“10A.</p>	<p>(i) Aircrafts, aircrafts parts, aircraft engines and aircraft engine parts;</p> <p>(ii) Production tooling including jigs, tools, fixtures, tools and gauges, ground support equipments, test/measuring equipments, scientific and technical instruments, apparatus and equipments including spare parts and components thereof, consumables;</p> <p>(iii) Arms, ammunition and military stores;</p> <p>(iv) Tools and gauges which are for use only with ammunition and explosives of service use; ammunition chemicals; electric detonators; fire directing and fire control instruments such as range finders, predictors, platters, computers; sight dial; signal equipment including wireless equipment and component parts thereof, used exclusively by the defence services; test equipment for radars for service use; military bridging stores and equipment; ASDIC and ECHO sounding equipment; specialised cameras for Air Force use; mines sweeping gear and parachutes;</p> <p>(v) Radars, torpedoes, sonar sets, mine laying gear, diving equipment and their spares, accessories, jigs, tools, testing equipment and components;</p> <p>(vi) Spare parts, accessories, jigs, tools, testing equipment, components, special raw materials and half wroughts</p>	<p>If,-</p> <p>(a) the said goods are imported by the contractors of the Government of India, Public Sector Undertakings of the Central Government or the State Governments and the sub-contractors of such Public Sector Undertakings; and</p> <p>(b) in the case of imports by contractors or sub-contractors or Public Sector Undertakings referred above, the importer furnishes at the time of import a duty exemption certificate showing :-</p> <p>(1) the details of the purchase order placed by the Ministry of Defence or Ministry of Home Affairs, as the case may be on the contractors or sub-contractors and on the said Public Sector Undertakings and the quantity of the items required to be imported to execute the said order; and</p> <p>(2) the details of the purchase order placed by the said contractors or sub-contractors or the said Public Sector Undertakings, on their foreign suppliers indicating the description and quantity of the items .</p> <p><i>Explanation.-</i> -</p> <p>(i) in the case of imports by contractors of the Government of India, who are contractors of Research and Development Laboratories or Establishments under the Ministry of Defence, the certificate shall be signed by the Chief Controller of Research and Development (R) of the said Laboratories or Establishments;</p> <p>(ii) in the case of imports by Public Sector Undertakings of the Central Government</p>
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<p>like steel forgings and castings, to be processed into finished components for armoured and specialised vehicles peculiar to the defence services;</p> <p>(vii) Guided weapons and their accessories;</p> <p>(viii) Components, spares, jigs, fixtures, tools, dies, moulds and test equipment required for the manufacture and testing of guided weapons and their accessories;</p> <p>(ix) Raw material and special materials required for the manufacture of guided weapons and their accessories;</p> <p>(x) Rock drills and breakers;</p> <p>(xi) All types of ground support equipment for guided weapons and their accessories.</p>	<p>under the Ministry of Defence, the certificate shall be signed by the functional Director of such Undertaking; and</p> <p>(iii) in other cases where a certificate is to be furnished by the importer at the time of import in terms of condition (b) above, the certificate shall be signed by an officer not below the rank of a Joint Secretary to the Government of India, in the Ministry of Defence or Ministry of Home Affairs, as the case may be.”.</p>
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(B) in paragraph 2, after item (viii) and the entries relating thereto, the following items and entries shall be inserted, namely:-

“ (ix) All goods falling under S. No. 7, 9A, 10A, 18, 21, 23, 26, 27, 28 and 36 of the TABLE above.”.

2. This notification shall come into force with effect from the 1<sup>st</sup> day of June, 2015.

[F.No. 334/5/2015-TRU]

(Akshay Joshi)  
Under Secretary to the Government of India

Note:- The principal notification No.39/96-Customs, dated the 23rd July, 1996 was published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (i), vide number G.S.R. 291 (E), dated the 23rd July,1996 and last amended vide notification No. 26/2015-Customs dated the 9<sup>th</sup> April, 2015, published in Gazette of India, Extraordinary part II, Section 3, Sub-section (i), vide number G.S.R.276 (E), dated the 9<sup>th</sup> April, 2015.