

SHAKUN Exim Corporation

28/136, West Patel Nagar, New Delhi – 110008, Tel. 25884367, 42484016
website – shakunexim.com Email: info@shakunexim.com

CUSTOMS BUDGET 2016-17 NOTIFICATIONS

**CUSTOMS NOTIFICATION
No. 11 to 23
All Dated 1st March, 2016**

**-COPY OF-
CUSTOMS NOTIFICATION
No. 11/2016 - CUSTOMS
Dated 1st March, 2016**

11 TO 23

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 25/2011-Customs, dated the 1st March, 2011, published in the Gazette of India, Extraordinary vide number G.S.R. 151(E) dated the 1st March, 2011, except as respects things done or omitted to be done before such supersession, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts media with recorded Information Technology Software (hereinafter referred to as the said media), under Chapter 85 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), on which it is not required, under the provisions of the Legal Metrology Act, 2009 (1 of 2010) or the rules made thereunder or under any other law for the time being in force, to declare on the package of the said media thereof, the retail sale price, from so much of the additional duty leviable thereon under sub-section (1) of section 3 of the said Customs Tariff Act and determined under section 14 of the said Customs Act, or the rules made thereunder, read with sub-section (2) of section 3 of the said Customs Tariff Act, as is equivalent to the duty payable on the portion of the value of such Information Technology Software recorded on the said media, which is leviable to service tax under section 66B read with section 66E of the Finance Act, 1994 (32 of 1994):

Provided that the importer shall make a declaration in the format specified in Annexure-I, regarding value of such Information Technology Software recorded on the said media, which is leviable to service tax under section 66B read with section 66E of the said Finance Act, to the Principal Commissioner of Customs or the Commissioner of Customs, as the case may be:

Provided further that the person liable to pay service tax is registered under section 69 of the said Finance Act, read with rule 4 of the Service Tax Rules, 1994 and undertakes to pay service tax leviable thereon in the format specified in Annexure-I.

Annexure-I

1. Name of the importer:
2. Address of the importer:
3. Bill of Entry No. (of import of goods):
4. Service tax registration of the person liable to pay service tax:

To,

(i) Commissioner/Principal Commissioner Customs (Jurisdictional), (complete address)

(ii) Commissioner/Principal Commissioner Service Tax (Jurisdictional Executive and Jurisdictional Audit), (complete address) [through (i) above]

Sir,

I hereby declare that,

1. I have imported media with recorded Information Technology Software, under Chapter 85 of the First Schedule to the Customs Tariff Act, 1975, (51 of 1975), under Bill of Entry No. _____ dated _____. I have availed the benefit of notification no. 11/2016-Customs dated 1st March, 2016 and the exempted value under the said notification, which is leviable to service tax under section 66B read with section 66E of the Finance Act, 1994, is Rs. _____.

2. I have paid (GAR-7 Challan enclosed) or undertake to pay service tax on such value of services, for which I am registered with _____ (details of Jurisdictional Principal Commissioner or Commissioner of Service Tax) under service tax registration no. _____.

Name and signature of importer/authorised signatory

[F. No. 334/8/2016-TRU]

**-COPY OF-
CUSTOMS NOTIFICATION
No. 12/2016 - CUSTOMS
Dated 1st March, 2016**

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 amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 12/2012-Customs, dated the 17th March, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 185 (E), dated the 17th March, 2012, namely:-

In the said notification,-

(A) in the Table,-

(i) against serial number 22, for the entry in column (4), the entry "5%" shall be substituted;

(ii) after serial number 96 and the entries relating thereto, the following serial number and entries shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)	(6)
"96A	2207 20 00	Denatured ethyl alcohol (ethanol) for use in manufacture of excisable goods.	2.5%	-	5";

(iii) after serial number 109 and the entries relating thereto, the following serial number and entries shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)	(6)
"109A	2505 10 11, 2505 10 12, 2505 10 19	Silica Sands	2.5%	-	-";

(iv) after serial number 121A and the entries relating thereto, the following serial numbers and entries shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)	(6)
"121B	2701 11 00, 2701 12 00, 2701 19	All goods	2.5%	2%	-
121C	2701 20, 2702, 2703	All goods	2.5%	-	-
121D	2704, 2705, 2706	All goods	5%	-	-
121E	2707	All goods	2.5%	-	-
121F	2708	All goods	5%	-	-";

(v) serial numbers 122, 122A, 123, 124, 124 A, 125, 126, 126A, 126B and 126C and the entries relating thereto shall be omitted;

(vi) in serial number 151, in column (6), the entry "5" shall be inserted;

(vii) in serial number 152, in column (6), the entry "5" shall be inserted;

(viii) after serial number 163 and the entries relating thereto, the following serial number and entries shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)	(6)
"163A	2844	Medical use fission Molybdenum-99 (Mo-99), if imported by Board of Radiation and Isotope Technology (BRIT) for use in the manufacture of radio pharmaceuticals	Nil	-	5";

(ix) after serial number 172 and the entries relating thereto, the following serial number and entries shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)	(6)
"172A	2901, 2902 (except 2902 43 00, 2902 50 00)	All goods	2.5%	-	-";

(x) against serial number 173, for the entries in column (2), the entries "2903 (except 2903 11 10, 2903 12 00, 2903 13 00, 2903 22 00) or 2904" shall be substituted;

(xi) serial numbers 173A, 173B, 173C, 173D, 173E and 176 and the entries relating thereto shall be omitted;

(xii) after serial number 230A and the entries relating thereto, the following serial number and entries shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)	(6)
"230B	3824 90 32, 8505 11 90	The following goods for use in the manufacture of Brushless Direct Current (BLDC) motors, namely:- (i) Magnet Resin (Strontium Ferrite compound/before formed, before magnetization); (ii) Neodymium Magnet (before Magnetization)	2.5%	-	5";

(xiii) after serial number 238 and the entries relating thereto, the following serial number and entries shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)	(6)
"238A	3902	Capacitor grades polypropylene granules or resins for the manufacture of capacitor grade plastic film	Nil	-	5";

(xiv) for serial number 242 and the entries relating thereto, the following serial number and entries shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"242	3906 90 90	Super absorbent polymer (SAP) imported for use in the manufacture of the following, namely :- (i) adult diapers; (ii) all goods falling under chapter heading 9619, other than adult diapers	5% 5%	6% -	5 5";

(xv) after serial number 254 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"254A	4016 95 90, 4016 99 90, 9503 00 90, 9505 10 00, 9505 90 90	All goods, other than natural rubber latex made balloons	10%	-	-";

(xvi) after serial number 259 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"259A	4401 21 00, 4401 22 00	Wood in chips or particles, imported for use in manufacture of the following, namely:- i. paper and paperboard; ii. newsprint.	Nil	-	5";

(xvii) for serial number 260 and the entries relating thereto, the following serial number and entries shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"260	47	Pulp of wood or of other fibrous cellulosic material (excluding rayon grade wood pulp) when used for the manufacture of the following, namely :- (i) newsprint; (ii) paper and paperboard; (iii) adult diapers; (iv) all goods falling under chapter heading 9619, other than adult diapers.	Nil Nil Nil 2.5%	- - - -	5 and 25 5 5 5";

(xviii) serial number 275 and the entries relating thereto shall be omitted;

(xix) after serial number 284 and the entries relating thereto, the following serial number and entries shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)	(6)
"284A	50,52, 54, 55 or any other chapter	Cotton and Elastane blended printed fabrics	Nil	-	28A";
		Cotton and metallic yarn dyed blended fabrics			
		Cotton and spandex and metallic blended fabrics			
		Cotton and Elastane printed fabric			
		Cotton and silk lining fabric			
		100% linen chambray woven/dyed fabric			
		100% ramie dyed /blended printed yarn dyed fabric			
		Nylon and spandex lining fabrics			
		100% polyester velvet dyed fabric			
		Cotton/Nylon/ Embroidery crochet lace lining fabric			

(xx) after serial number 290 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"290A	5402 19 90	Nylon 66 filament	2.5%	-	-";
	5402 52 00	Polyester yarn-Anti Static Filament			
	5503 11 00	Aramid Flame Retardant Fibre			
	5503 11 00	Para- aramid Fibre			
	5503 19 00	Nylon Staple Fibre			
	5503 19 00	Nylon Anti Static Staple fibre			
	5503 30 00	Modacrylic fibre			
	5504 10 00	Flame Retardant Viscose Rayon Fibre			

(xxi) after serial number 305 and the entries relating thereto, the following serial number and entries shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)	(6)
"305A	70	Solar tempered glass or solar tempered (anti-reflective coated) glass for use in manufacture of solar cells/panels/modules	5%	-	5";

(xxii) serial number 306 and the entries relating thereto shall be omitted;

(xxiii) in serial number 318, for the entry in column (5), the entry "8.75%" shall be substituted;

(xxiv) in serial number 320, for the entry in column (5), the entry "7.75%" shall be substituted;

(xxv) after serial number 335B and the entries relating thereto, the following serial number and entries shall be inserted, namely-

(1)	(2)	(3)	(4)	(5)	(6)
"335C	7404 00 22	Brass scrap	2.5%	-	-";

(xxvi) serial numbers 339 and 356 and the entries relating thereto shall be omitted;

(xxvii) after serial number 357 and the entries relating thereto, the following serial number and the entries shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)	(6)
"357A.	84 or any other Chapter	Goods specified in List 34 required in connection with: (a) petroleum operations undertaken under petroleum exploration licenses or mining leases, granted by the Government of India or any State Government to the Oil and Natural Gas Corporation or Oil India Limited on nomination basis, (b) petroleum operations undertaken under specified contracts (c) petroleum operations undertaken under specified contracts under the New Exploration Licensing Policy (d) petroleum operations undertaken under specified contracts under the Marginal Field Policy (MFP) (e) coal bed methane operations undertaken under specified contracts under the Coal Bed Methane Policy	Nil	Nil	40A";

(xxviii) serial numbers 358, 359, 359A and 360 and the entries relating thereto shall be omitted;

(xxix) against serial number 368, in column (5), for the entry "Nil", the entry " - " shall be substituted;

(xxx) after serial number 371C and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"371D	2818 20 90	Aluminium Oxide for use in the manufacture of washcoat for catalytic converters	5%	-	5";

(xxxix) against serial number 372, in column (3), in item (i), the following shall be inserted, namely:-
 "Notwithstanding anything contained in List17, the exemption shall not apply to the following goods falling under 8517, namely:-

- (a) Soft switches and Voice over Internet Protocol (VoIP) equipment namely VoIP phones, media gateways, gateway controllers and session border controllers;
- (b) Optical Transport equipment; combination of one or more of Packet Optical Transport Product/Switch(POTP/POTS), Optical Transport Network(OTN) products, and IP Radios;
- (c) Carrier Ethernet Switch, Packet Transport Node (PTN) products, Multiprotocol Label Switching-Transport Profile (MPLS-TP) products;
- (d) Multiple Input / Multiple Output (MIMO) and Long Term Evolution (LTE) Products.";

(xxxix) after serial number 372 and entries relating thereto, the following serial numbers and entries shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)	(6)
"372A	84, 85 or 90	Machinery, electrical equipment, other instruments and their parts [except populated Printed Circuit Boards] for use in fabrication of semiconductor wafer and Liquid Crystal Display (LCD)	Nil	-	5
372B	84, 85 or 90	Machinery, electrical equipment, other instruments and their parts [except populated Printed Circuit Boards] for use in assembly, testing, marking and packaging of semiconductor chips	Nil	-	5";

(xxxix) in serial number 399B, in column (2), after the existing entry, the entry "8536 49 00" shall be added;
 (xxxix) after serial number 399C and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"399D	8419 19 20	Water heaters, other than industrial solar water heaters	7.5%	-	-";

(xxxix) against serial number 417, for the entry in column (4), the entry "Nil" shall be substituted;
 (xxxix) after serial number 418 and entries relating thereto, the following serial number and entries shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)	(6)
"399D	8419 19 20	Water heaters, other than industrial solar water heaters	7.5%	-	-";

(xxxix) after serial number 422 and the entries relating thereto, the following serial number and entries shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)	(6)
"422A	8501 (except 8501 64 70, 8501 64 80),	All goods	7.5%	-	-
422B	8502 (except 8502 11 00, 8502 20 10, 8502 40 00),	All goods	7.5%	-	-
422C	8503 00 10, 8503 00, 21 or 8503 00 29	All goods	7.5%	-	-
422D	8504 10 10, 8504 10 20 or 8504 10 90	All goods	7.5%	-	-
422E	8537	All goods	7.5%	-	-
422F	8544 (except 8544 42 91, 8544 42 92, 8544 42 93, 8544 42 99, 85 44 70 10 or 8544 70 90)	All goods	7.5%	-	-
422G	8546	All goods	7.5%	-	-
422H	8547	All goods	7.5%	-	-
422I	9028 90 10, 9030 31 00, 9030 90 10, 9032 89 10, 9032 89 90	All goods	7.5%	-	-";

(xxxix) after serial number 428A and the entries relating thereto, the following serial number and entries shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)	(6)
"428B	8523	Foreign Satellite data on storage media imported by National Remote Sensing Centre (NRSC), Hyderabad	Nil	Nil	-";

(xxxix) against serial number 431, in column (3),
 (a) in item no. (i), after the words "parts, components and accessories", the words "excluding charger or adapter, battery, wired Headsets and speakers" shall be inserted;

(b) in item no. (iii), the words "battery chargers," shall be omitted;

(xl) after serial number 431 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"431A	85 or any other chapter	(a) Inputs or parts for use in manufacture of charger or adapter of mobile handsets including cellular phones; (b) Inputs or sub-parts for use in manufacture of parts mentioned at (a) above.	Nil	-	5

431B	85 or any other chapter	(a) Inputs or parts for use in manufacture of battery of mobile handsets including cellular phones; (b) Inputs or sub-parts for use in manufacture of parts mentioned at (a) above.	Nil	-	5
431C	85 or any other chapter	(a) Inputs or parts for use in manufacture of wired headsets of mobile handsets including cellular phones; (b) Inputs or sub-parts for use in manufacture of parts mentioned at (a) above.	Nil	-	5
431D	85 or any other chapter	(a) Inputs or parts for use in manufacture of speakers of mobile handsets including cellular phones; (b) Inputs or sub-parts for use in manufacture of parts mentioned at (a) above.	Nil	-	5
431E	85 or any other chapter	(a) Parts, components and accessories for use in manufacture of broadband modem falling under tariff item 8517 62 30; (b) Sub-parts for use in manufacture of items mentioned at (a) above.	Nil	-	5
431F	85 or any other chapter	(a) Parts, components and accessories for use in manufacture of routers falling under tariff item 8517 69 30; (b) Sub-parts for use in manufacture of items mentioned at (a) above.	Nil	-	5
431G	85 or any other chapter	(a) Parts, components and accessories for use in manufacture of set top boxes for gaining access to internet falling under tariff item 8517 69 60; (b) Sub-parts for use in manufacture of items mentioned at (a) above.	Nil	-	5
431H	85 or any other chapter	(a) Parts, components and accessories for manufacture of Digital Video Recorder (DVR)/ Network Video Recorder (NVR) falling under 85 21 90 90; (b) Sub-parts for use in manufacture of items mentioned at (a) above.	Nil	-	5
431I	85 or any other chapter	(a) Parts, components and accessories for use in manufacture of reception apparatus for television but not designed to incorporate a video display falling under tariff item 8528 71 00; (b) sub-parts for use in manufacture of items mentioned at (a) above.	Nil	-	5
431J	85 or any other chapter	(a) Parts, components and accessories for use in manufacture of CCTV Camera /IP camera falling under 8525 80 20; (b) sub-parts for use in manufacture of items mentioned at (a) above.	Nil	-	5
431K	85 or any other chapter	(a) Parts, components and accessories for use in manufacture of lithium-ion batteries [other than batteries of mobile handsets including cellular phones] falling under tariff item 8507 60 00; (b) Sub-parts for use in manufacture of items mentioned at (a) above.	Nil	-	5”;

(xli) for the serial number 432 and entries relating thereto, the following shall be substituted, namely,-

(1)	(2)	(3)	(4)	(5)	(6)
432	8529	LCD (Liquid Crystal Display), LED (Light Emitting Diode) or OLED (Organic LED) panels for manufacture of Television	Nil	-	5”;

(xlii) against serial number 433, in column (3) for the figure and letters “1KW”, the figures and letters “1.5KW” shall be substituted;

(xliii) serial number 433A and the entries relating thereto shall be omitted;

(xliv) after serial number 433B and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“433C	Any Chapter	Raw materials or parts for use in manufacture of e-Readers	5%	-	5”;

(xlv) after serial number 435 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“435A	8609 00 00	Refrigerated containers	5%	-	-”;

- (xlvi) against serial number 439, for the entry in column (5), the entry “” shall be substituted;
 (xlvii) against serial number 440, -
 (a) in column (3), for item (v), the item “ (v) Engine for xEV (hybrid electric vehicle);” shall be substituted;
 (b) for the entry in column (5), the entry “-” shall be substituted;
 (xlviii) serial number 441 and the entries relating thereto shall be omitted;

(1)	(2)	(3)	(4)	(5)	(6)
“448	88 or any other Chapter	Parts, testing equipment, tools and tool-kits for maintenance, repair, and overhauling of aircraft and parts thereof falling under heading 8802 by the units engaged in such activities.	Nil	-	5 and 73”;

(l) after serial number 448 and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“448A	8802 (except 8802 60 00)	All goods	Nil	Nil	73A”;

(li) for serial number 459 and the entries relating thereto, the following shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
“459	89 or any other Chapter	Capital goods and spares thereof, raw materials, parts, material handling equipment and consumables, for repairs of ocean-going vessels by a ship repair unit. <i>Explanation.</i> – For the purpose of this entry, –Ocean going vesselsl includes- (a) liners; cargo-vessel of various kinds including refrigerator vessels for the transport of meat, fruit or the like, vessels specified for the transport of particular goods (grain, coal, ores or the like); tankers (petrol, wine or the like); yachts and other sailing vessels; cable ships; ice-breakers; floating factories of all kinds (for processing whales, preserving fish or the like) whale catchers; trawlers and other fishing vessels; life boats, scientific research vessels; weather ships; vessels for the transportation or mooring of buoys; pilot-boats; hopper barges for the disposal of dredged material or the like; (b) war ships of all kinds including submarines; (c) tugs, dredgers, fire- floats and salvage ships; and (d) oil rigs, drilling ships and jack-up rigs.	Nil	-	5 ”;

(B) after the Table, in the proviso, clauses (g) and (h) shall be omitted;

(C) in the ANNEXURE,-

Condition No.	Conditions
“28A	If, (a) the goods are imported by a- (i) manufacturer of textile garments; or (ii) merchant exporter tied up with supporting manufacturer of textile garments, for use in the manufacture of textile garments for export by that manufacturer directly or through a merchant exporter, as the case may be, and that the said manufacturer or merchant exporter is registered with the Apparel Export Promotion Council or the Synthetic and Rayon Textile Export Promotion Council; (b) the entitlement certificate issued by the respective export promotion councils shall carry the name of supporting manufacturers along with the name of the merchant exporter in case the goods are exported by a merchant exporter; (c) the total value of goods imported shall not exceed one per cent. of the Free on Board (FOB) value of textile garments exported during the preceding financial year; Provided that total value of goods imported in the remaining part of the financial year 2015-16 shall not exceed one-twelfth of one per cent. of the FOB value of textile garments exported during the financial year 2014-15. (d) the importer produces a certificate from the Apparel Export Promotion Council or the Synthetic and Rayon Textile Export Promotion Council, as the case may be, certifying the value of exports made during the financial year mentioned in clause (c) above, and that the fabrics under import are not manufactured in India, and also the value and quantity of goods already imported under this notification during the current financial year.

(ii) after Condition No. 40, the following condition shall be inserted, namely :-

Condition No.	Conditions
40A	<p>If,-</p> <p>(a) the goods are imported by,-</p> <p>(i) the Oil and Natural Gas Corporation or Oil India Limited (hereinafter referred to as the “licensee”) or a sub-contractor of the licensee and in each case in connection with petroleum operations to be undertaken under petroleum exploration licenses or mining leases, as the case may be, granted by the Government of India or any State Government on nomination basis; or</p> <p>(ii) an Indian Company or Companies, a Foreign Company or Companies, or a consortium of an Indian Company or Companies and a Foreign Company or Companies (hereinafter referred to as the “contractor”) or a sub-contractor of the contractor and in each case in connection with petroleum operations to be undertaken under a contract with the Government of India; or</p> <p>(iii) an Indian Company or Companies, a Foreign Company or Companies, or a consortium of an Indian Company or Companies and a Foreign Company or Companies (hereinafter referred to as the “contractor”) or a sub-contractor of such Company or Companies or such consortium and in each case in connection with petroleum operations or coal bed methane operations, as the case may be, to be undertaken under a contract signed with the Government of India, on or after the 1st day of April, 1998, under the New Exploration Licensing Policy, or on or after the 1st day of April 2001 in terms of the Coal Bed Methane Policy, or on or after the 14th day of October, 2015 in terms of the Marginal Field Policy, as the case may be;</p> <p>(b) where the importer,-</p> <p>(i) is a licensee, he produces to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of importation, the following, namely, a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the imported goods are required for petroleum operations referred to in sub-clause (i) of clause (a) and have been imported under the licences referred to in that sub-clause;</p> <p>(ii) is a contractor, he produces to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of importation, the following, namely:-</p> <p>(1) a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the imported goods are required for</p> <p>A. petroleum operations referred to in sub-clause (ii) of clause (a) and have been imported under the contract referred to in that sub-clause, or</p> <p>B. petroleum operations or coal bed methane operations referred to in sub-clause (iii) of clause (a), as the case may be, and have been imported under a contract signed under the New Exploration Licensing Policy or the Coal Bed Methane Policy or the Marginal Field Policy, as the case may be; and</p> <p>(2) a certificate, in the case of a contract entered into by the Government of India and a Foreign Company or Companies or, the Government of India and a consortium of an Indian Company or Companies and a Foreign Company or Companies, that no foreign exchange remittance is made for the imports of such goods undertaken by such Foreign Company or Companies;</p> <p>(c) where the importer is a sub-contractor, he produces to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of importation, the following, namely:-</p> <p>(i) a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the imported goods are required for :-</p> <p>(1) petroleum operations referred to in sub-clause (i) of clause (a) and have been imported under the licenses or mining leases, as the case may be, referred to in that sub-clause and containing the name of such sub-contractor, or</p> <p>(2) petroleum operations referred to in sub-clause (ii) of clause (a) and have been imported under the contract referred to in that sub-clause and containing, the name of such sub-contractor, or</p> <p>(3) petroleum operations or coal bed methane operations, as the case may be, referred to in sub-clause (iii) of clause (a) and have been imported under a contract signed under the New Exploration Licensing Policy or the Coal Bed Methane Policy or the Marginal Field Policy, as the case may be, and containing the name of such sub-contractor;</p> <p>(ii) an affidavit to the effect that such sub-contractor is a bona-fide sub-contractor of the licensee or lessee or contractor, as the case may be;</p> <p>(iii) an undertaking from such licensee or lessee or contractor, as the case may be, binding him to pay any duty, fine or penalty that may become payable, if any of the conditions of this notification are not complied with by such sub-contractor or licensee or lessee or contractor, as the case may be; and</p> <p>(iv) a certificate, in the case of :-</p> <p>(1) a petroleum exploration license or mining lease, as the case may be, granted by the Government of India or any State Government on nomination basis, that no foreign exchange remittance is made for the import of such goods undertaken by the sub-contractor on behalf of the licensee or lessee, as the case may be; or</p> <p>(2) a contract entered into by the Government of India and a Foreign Company or Companies or, the Government of India and a consortium of an Indian Company or Companies and a Foreign Company or Companies, that no foreign exchange remittance is made for the import of such goods undertaken by the sub-contractor on behalf of the Foreign Company or Companies;</p>

Provided that nothing contained in this sub-clause shall apply if such sub-contractor is an Indian Company or Companies;

(d) where the goods so imported by the licensee or a sub-contractor of the licensee, or the contractor or a sub-contractor of the contractor are sought to be transferred, the importer produces to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of such transfer, the following, namely:-

(1) a certificate from a duly authorised officer of the Directorate General of Hydro Carbons in the Ministry of Petroleum and Natural Gas, Government of India, to the effect that the said goods may be transferred in the name of another sub-contractor of the licensee or another licensee or a sub-contractor of such licensee, or another sub-contractor of the contractor or another contractor or a subcontractor of such contractor (hereinafter referred to as the "transferee") and that the said goods are required for petroleum operations to be undertaken under :-

(I) petroleum exploration or mining leases referred to in sub-clause (i) of clause (a), or

(II) petroleum operations to be undertaken under a contract referred to in sub-clause (ii) of clause (a), or

(III) petroleum operations or coal bed methane operations, as the case may be, to be undertaken under a contract referred to in sub-clause (iii) of clause (a)

(2) undertaking from the transferee to comply with all the conditions of the notification, including that he shall pay duty, fine or penalty that may become payable, if any of the conditions of the notification are not complied with by himself, where he is the licensee/ contractor or by the licensee/ contractor of the transferee where such transferee is a sub-contractor;

(3) a certificate, -

(I) in the case of a petroleum exploration license or mining lease, as the case may be, granted by the Government of India or any State Government on nomination basis, that no foreign exchange remittance is made for the transfer of such goods undertaken by the transferee on behalf of the licensee or lessee, as the case may be;

(II) in the case of a contract entered into by the Government of India and a Foreign Company or Companies or, the Government of India and a consortium of an Indian Company or Companies and a Foreign Company or Companies, that no foreign exchange remittance is made for the transfer of such goods undertaken by the transferee on behalf of the Foreign Company or Companies, as the case may be:

Provided that nothing contained in this sub-clause shall apply if such transferee is an Indian Company or Companies.”;

(iii) Condition Nos. 41, 43 and 44 shall be omitted;

(iv) against Condition No. 73, for the Conditions, the following shall be substituted, namely:-
“If,

A. Imported by units registered with Director General of Civil Aviation (DGCA) in the Ministry of Civil Aviation, for maintenance, repair, or overhauling of-

(a) Aircraft registered in India; or

(b) Aircraft not registered in India, which are brought into India for the purpose of flight to or across India, or for the purpose of, maintenance, repair or overhauling and which are intended to be removed from India within six months or for such periods as extended by DGCA, as the case may be.

B. The units registered with DGCA for maintenance, repair, or overhauling of aircraft, shall submit documents duly certified by DGCA, indicating such parts, testing equipment, tools and tool-kits as aircraft parts, testing equipment, tools and tool-kits.”

(v) after Condition No. 73, the following condition shall be inserted, namely:-

Condition No.	Conditions
73A	(a) If, imported for maintenance, repair or overhauling of aircraft, not registered or intended to be registered in India, but to be removed from India within six months or as extended by the Director General of Civil Aviation in the Ministry of Civil Aviation; and (b) carries passengers in the flight at the beginning and end of the stay period in India, but undertakes no commercial flights during the stay period.

(vi) Condition No. 79 shall be omitted;

(D) Lists 13 and 14 and the entries relating thereto shall be omitted;

(E) in List 21, items (4), (5), (7), (9), (10), (11) and (17) and entries relating thereto shall be omitted;

(F) in List 32, in item (E), for sub-item (3), the following shall be substituted, namely:-

“E) (3) Braille paper”;

(G) after List 33 and the entries relating thereto, the following List shall be inserted, namely:-

“List 34

(1) Land Seismic Survey Equipment and accessories, requisite vehicles including those for carrying the equipment, seismic survey vessels, global positioning system and accessories, and other materials required for seismic work or other types of Geophysical and Geochemical surveys for onshore and offshore activities.

(2) All types of drilling rigs, jackup rigs, submersible rigs, semi-submersible rigs, drill ships, drilling barges, shot-hole drilling rigs, mobile rigs, workover rigs consisting of various equipment and other drilling equipment required for drilling operations, snubbing units, hydraulic workover units, self-elevating workover platforms, Remote Operated Vessel (ROV).

(3) Helicopters including assemblies/parts.

- (4) All types of marine vessels to support petroleum operations including work boats, barges, crew boats, tugs, anchor handling vessels, lay barges and supply boats, marine ship equipment including water maker, DP system and Diving system.
- (5) All types of equipment/ units for specialised services like diving, cementing, logging, casing repair, production testing, simulation and mud services, oil field related lab equipment, reservoir engineering, geological equipment, directional drilling, stimulation, Coil Tubing units, Drill Stem Testing (DST), data acquisition and processing, solids control, fishing (as related to downhole retrieval in oil field operations or coal bed methane operations), well control, blowout prevention(BOP), pipe inspection including Non Destructive Testing, coring, gravel pack, well completion and workover for oil/ gas/ CBM wells including wireline and downhole equipment.
- (6) All types of casing pipes, drill pipes, production tubing, pup joints, connections, coupling, kelly, cross overs and swages, Drive Pipes.
- (7) All types of drilling bits, including nozzles, breakers and related tools.
- (8) All types of oil field chemicals or coal bed methane chemicals including synthetic products used in petroleum or coal bed methane operations, oil well cement and cement additives, required for drilling, production and transportation of oil or gas.
- (9) Process, production and well platforms/ installation for oil, gas or CBM and water injection including items forming part of the platforms/ installation and equipment required like process equipment, turbines, pumps, generators, compressors, primemovers, water makers, filters and filtering equipment, telemetry, telecommunication, tele-control and other material required for platforms/ installations.
- (10) Line pipes for flow lines and trunk pipelines including weight-coating and wrapping.
- (11) Derrick barges, Mobile and stationary cranes, trenchers, pipelay barges, cargo barges and the like required in the construction/ installation of platforms and laying of pipelines.
- (12) Single buoy mooring systems, mooring ropes, fittings like chains, shackles, couplings marine hoses and oil tankers to be used for oil storage and connected equipment, Tanks used for storage of oil, condensate, coal bed methane, water, mud, chemicals and related materials.
- (13) All types of fully equipped vessels and other units /equipment required for pollution control, fire prevention, fire fighting, safety items like Survival Craft, Life Raft, fire and gas detection equipment, including H2S monitoring equipment.
- (14) Mobile and skid mounted pipe laying, pipe testing and pipe inspection equipment.
- (15) All types of valves including high pressure valves.
- (16) Communication equipment required for petroleum or coal bed methane operations including synthesized VHF Aero and VHF multi channel sets/ VHF marine multi channel sets.
- (17) Non-directional radio beacons, intrinsically safe walkie-talkies, directional finders, EPIRV, electronic individual security devices including electronic access control system.
- (18) Specialized antenna system, simplex telex over radio terminals, channel micro wave systems, test and measurement equipment.
- (19) X-band radar transponders, area surveillance system.
- (20) Common depth point (CDP) cable, logging cable, connectors, geo-phone strings, perforation equipment and explosives
- (21) Wellhead and christmas trees, including valves, chokes, heads spools, hangers and actuators, flexible connections like chocks and high pressure hoses, shut down panels.
- (22) Cathodic Protection Systems including anodes.
- (23) Technical drawings, maps, literature, data tapes, Operational and Maintenance Manuals required for petroleum or coal bed methane operations.
- (24) Sub-assemblies, tools, accessories, stores, spares, materials, supplies, consumables for running, repairing or maintenance of the goods specified in this List.”.

[F. No. 334/8/2016-TRU]

**-COPY OF-
CUSTOMS NOTIFICATION
No. 13/2016 - CUSTOMS
Dated 1st March, 2016**

Seeks to further amend Notification No. 171/93 - Customs, dated the 16.09.1993 so as to increase the value limit for bona fide gifts imported by post or as air freight from Rs. Ten thousand to Rs. Twenty thousand.

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 amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 171/93-Customs, dated the 16th September, 1993, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide G.S.R. 610 (E), dated 16th September, 1993, namely:-

In the said notification,-

(a) in the proviso, for the words “rupees ten thousand”, the words “rupees twenty thousand” shall be substituted;

(b) in the Explanation, for the words “rupees ten thousand”, the words “rupees twenty thousand” shall be substituted.

[F. No. 334/8/2016 -TRU]

CUSTOMS NOTIFICATION
No. 14/2016 - CUSTOMS
Dated 1st March, 2016

Seeks to further amend Notification No. 39/96-Customs, dated the 23.07.1996 so as to withdraw exemption of specified duties of customs on goods specified therein.

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 23rd July, 1996, published in the Gazette of India, Extraordinary, vide number G.S.R. 291(E), dated the 23rd July, 1996, namely:-
In the said notification,-

- (i) in the TABLE, serial numbers 9, 9A, 10, 10A and the entries relating thereto shall be omitted;
 - (ii) in paragraph 2, in item (ix), the figures and letters "9A,10A," shall be omitted.
2. This notification shall come into force with effect from the 1st day of April, 2016.

[F. No.334/8/2016 -TRU]

CUSTOMS NOTIFICATION
No. 15/2016 - Customs
Dated 1st March, 2016

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 the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 27/2011-Customs, dated the 1st March, 2011, published in the Gazette of India, Extraordinary, vide number G.S.R. 153(E), dated the 1st March, 2011, namely :-
In the said notification, in the Table,

- (i) for serial number 20A and the entries relating thereto, the following shall be substituted, namely:-

"20A	2601 11 21, 2601 11 22, 2601 11 41, 2601 11 42	All goods	Nil";
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- (ii) against serial number 24A, for the entry in column (4), the entry "15%" shall be substituted;
- (iii) against serial number 24B, for the entry in column (4), the entry "15%" shall be substituted;
- (iv) after serial number 24B and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

"24BA	2610	Chromium ores and concentrates, all sorts.	Nil".
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[F.No.334/8/2016 -TRU]

CUSTOMS NOTIFICATION
No. 16/2016 - Customs
Dated 1st March, 2016

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 the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 21/2012-Customs, dated the 17th March, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 194(E), dated the 17th March, 2012, namely:-

In the said notification, in the Table, -

- (a) against serial number 1, in column (3), after the words "All goods" , the words, brackets and letters "except populated Printed Circuit Boards (PCBs) of mobile phones and tablet computer" shall be inserted;
- (b) serial number 14A and the entries relating thereto shall be omitted;
- (c) against serial number 14D, in column (3), for the brackets, words and letters, "[except populated Printed Circuit Boards (PCBs), the words, letters and brackets, "except charger or adapter, battery, wired headsets and speakers of mobile handsets including cellular phones and populated Printed Circuit Boards[PCBs] shall be substituted;
- (d) after serial number 45A and the entries relating thereto, the following serial number. and the entries shall be inserted, namely :-

(1)	(2)	(3)	(4)
"45AA	2902 41 00	o-xylene for use in manufacture of phthalic anhydride: Provided that the importer shall follow the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996.	2% ad valorem";

(e) after serial number 82 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)
"82A	84, 85 or 90	Machinery, electrical equipments, other instruments and their parts [except populated Printed Circuit Boards] for use in fabrication of semiconductor wafer and Liquid Crystal Display (LCD) Provided that the importer shall follow the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996.	Nil
82B	84, 85 or 90	Machinery, electrical equipments, other instruments and their parts [except populated Printed Circuit Boards] for use in assembly, testing, marking and packaging of semiconductor chips Provided that the importer shall follow the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996.	Nil";

(f) after serial number 85 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)
"85A	8473 30 or 8517 70	Populated Printed Circuit Boards (PCBs) for use in manufacture of tablet computers and mobile handsets including cellular phones, Provided that the importer shall follow the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996.	2%"

[F.No.334/8/2016-TRU]

CUSTOMS NOTIFICATION
No. 17/2016 - Customs
Dated 1st March, 2016

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 the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 25/99- Customs, dated the 28th February, 1999, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 161(E), dated the 28th February, 1999, namely :-

In the said notification, in the table, in list A,-

(i) against serial number 93, in column (4), after the words, "Thermistors, varistors", the words and figures "sub-miniature fuses, micro fuses, resettable fuses and thermal fuses" shall be inserted;

(ii) against serial number 190, in column (4), after the words and figures, "blade fuses 1 to 40 Amps, the words "sub-miniature fuses, micro fuses, resettable fuses and thermal fuses" shall be inserted.

[F.No.334/8/2016-TRU]

CUSTOMS NOTIFICATION
No. 18/2016 - Customs
Dated 1st March, 2016

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 the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 25/2002-Customs, dated the 1st March, 2002, published in the Gazette of India, Extraordinary, vide number G.S.R. 122(E), dated the 1st March, 2002, namely :-

In the said notification, in the table, against serial number 64, for the entries in column (3), the following shall be substituted, namely:-

"Glass and ceramic cartridge fuses, blade fuses, automotive fuses, surface mount fuses, sub-miniature fuses, micro fuses, resettable fuses and thermal fuses".

[F.No.334/8/2016-TRU]

CUSTOMS NOTIFICATION

No. 19/2016 - Customs

Dated 1st March, 2016

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 the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 24/2005-Customs, dated the 1st March, 2005, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 122(E), dated the 1st March, 2005, namely :-

In the said notification, in the table, against serial number 39, in column (3), after the words "All goods", the words and brackets " except charger or adapter, battery, wired headsets and speakers of mobile handsets including cellular phones and solar tempered glass or solar tempered (anti-reflective coated) glass" shall be inserted.

[F.No.334/8/2016-TRU]

CUSTOMS NOTIFICATION

No. 20/2016 - Customs

Dated 1st March, 2016

In exercise of the powers conferred by section 157 of the Customs Act, 1962 (52 of 1962), the Central Board of Excise and Customs hereby makes the following regulations further to amend the Project Imports Regulations, 1986, namely :-

1. (1) These regulations may be called the Project Imports (Amendment) Regulations, 2016.

(2) They shall come into force on the 1st day of March, 2016.

2. In the Project Imports Regulations, 1986, in the table, against serial number 3H, in the entry under heading „Name of the Plant or Project, for the words, "Cold storage, cold room (including for farm level pre-cooling)", the words and brackets, "Cold storage, cold room (including for farm level pre-cooling), cold chain including pre-cooling unit, packhouses, sorting and grading lines and ripening chambers" shall be substituted.

[F.No.334/8/2016-TRU]

CUSTOMS NOTIFICATION

No. 21/2016 - Customs

Dated 1st March, 2016

In exercise of the powers conferred by sub-item (6) of heading No. 98.01 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), the Central Government, having regard to the economic development of the country, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 42/96-Customs, dated the 23rd July, 1996, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 294(E), dated the 23rd July, 1996, namely:-

In the said notification, for the project specified against serial number 41, for the words, "Cold storage, cold room (including for farm level pre-cooling)", the words and brackets "Cold storage, cold room (including for farm level pre-cooling), cold chain including pre-cooling unit, packhouses, sorting and grading lines and ripening chambers" shall be substituted.

[F.No.334/8/2016-TRU]

CUSTOMS NOTIFICATION

No. 22/2016 - Customs

Dated 1st March, 2016

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 the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 81/2005- Customs, dated the 8th September, 2005, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.569(E), dated the 8th September, 2005, namely:-

In the said notification, after proviso to the condition (ii), the following shall be inserted:-

"Provided further that this condition shall not apply to the power generation projects based on municipal and urban waste, if the importer proves to the satisfaction of the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, that there is a valid agreement between the importer and urban local body for processing of municipal solid waste for not less than ten years from the date of commissioning of project;"

[F.No.334/8/2016-TR

CUSTOMS NOTIFICATION
No. 23/2016 - Customs
Dated 1st March, 2016

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 72/94-Customs, dated the 1st March, 1994 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 184 (E) dated the 1st March, 1994, except as respects things done or omitted to be done before such supersession, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts parts of aircraft falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India under the Standard Exchange Scheme, from so much of duty of customs leviable thereon, as is in excess of the duty of customs which would be leviable if the value of the said parts were made up of the Standard Exchange Cost, insurance and freight charges both ways subject to the following conditions, namely:-

- (i) such parts have been repaired or overhauled or are being imported for repair or overhaul and are not new parts;
- (ii) the importer and the exporter have entered into a Standard Exchange Agreement;
- (iii) the importer is registered with the Director General of Civil Aviation ;
- (iv) the Standard Exchange Cost charged by the exporter or importer is final;
- (v) no drawback of duty has been claimed or shall be claimed in respect of parts of aircraft exported or imported for repair or overhaul under the said Standard Exchange Agreement; and
- (vi) the importer, at the time of clearance, produces a certificate from the exporter,-
 - (a) that the imported parts have been supplied from a pool of repaired or overhauled parts maintained under the Standard Exchange Scheme and such parts are not new parts and; that the Standard Exchange Cost charged for repair or overhaul is final; or
 - (b) that the parts have been sent to the importer under Standard Exchange Scheme for repair or overhaul and such parts are not new parts.

Explanation - For the purposes of this notification,-

- (1) "Standard Exchange Scheme" means a scheme under which the exporter of a repaired or overhauled aircraft part; or an importer of an aircraft part for repair or overhaul , agree to supply a repaired or overhauled part in exchange of such part ;
- (2) "Standard Exchange Agreement" means an agreement made under Standard Exchange Scheme;
- (3) "Standard Exchange Cost" means the cost of repair or overhaul charged by the exporter or importer of the aircraft part under Standard Exchange Scheme, which also includes charges for materials, if any, used for such repair or overhaul.

[F. No 334/8/2016-TRU]

Sd/-
(Anurag Sehgal)
Under Secretary to the Govt. of India.

ISSUED BY:
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
NEW DELHI

