

4. IMPORTS FOR OIL EXPLORATION, NATIONAL PROGRAMME, EXHIBITIONS, SEMINARS OR EXPEDITIONS

GENERAL EXEMPTION NO. 14

Exemption to goods of foreign origin imported for repairs and return - Theatrical equipments including costumes imported by visiting foreign troupes, pontoons for speedy loading and unloading of imported goods - Photographic, filming, audio, video and radio equipments and tapes imported for short films, feature films and documentaries, goods for mountaineering expeditions.— In exercise of the powers conferred under 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 goods (hereinafter referred to as the said goods) of the description specified in column (2) of the Table hereto annexed and falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, from the whole of the duty of customs leviable thereon specified in the said Schedule and from the whole of the ¹integrated tax leviable thereon under sub-section (7) of Section 3] of the second mentioned Act subject to the conditions, if any, laid down in the corresponding entry in column (3) thereof.

TABLE

S. No.	Description of goods	Conditions
(1)	(2)	(3)
1.	Articles of foreign origin	(i) The importer makes a declaration at the time of import that the said goods are being imported for repairs and return; (ii) the said goods are re-exported within six months of the date of importation or within such extended period not exceeding one year, as the [*] [Assistant Commissioner of Customs or Deputy Commissioner of Customs] may allow; (iii) the [*] [Assistant Commissioner of Customs or Deputy Commissioner of Customs] is satisfied as regards the identity of the said goods; and (iv) the importer executes a bond undertaking - (a) to re-export the said goods after repairs within six months of the date of importation or within the aforesaid extended period; (b) to produce the goods before the [*] [Assistant Commissioner of Customs or Deputy Commissioner of Customs] for identification before re-export; (c) to pay the duty if the re-export does not take place within the stipulated period.
2.	Theatrical equipment including costumes	(i) The said goods belong to a foreign theatrical company or dancing troupe and have been imported by such company or troupe for its use during its tour in India; (ii) an accredited representative of the company or troupe executes a bond, in such form and with such surety as may be acceptable to the [*] [Assistant Commissioner of Customs or Deputy Commissioner of Customs], binding himself to pay on demand an amount equal to twice the amount of duty leviable on such theatrical equipment if the same is not re-exported within six months from the date of importation or such extended period not exceeding nine months from the date of importation as the said Assistant Commissioner may allow.
² [3.		* * * * *
4.	Photographic, filming, sound recording and radio equipments, raw films, video-tapes and sound-recording tapes.	(i) A certificate is produced to the [*] [Assistant Commissioner of Customs or Deputy Commissioner of Customs] at the time of clearance of the goods from a duly authorised officer of the External Publicity Division of the Ministry of External Affairs, Government of India, in respect of short films and documentaries and the Ministry of Information and Broadcasting, Government of India, in respect of feature films, that the importation is for a purpose which is in the public interest and has been sponsored or approved by the Government of India; and (ii) an undertaking is given by the importer or the sponsoring authority to the [*] [Assistant Commissioner of Customs or Deputy Commissioner of Customs] at the time of clearance of goods that the goods in respect of which the exemption is claimed shall be re-exported within three months from the date of their importation or within such extended period, not exceeding 12 months from the date of importation, as the [*] [Assistant Commissioner of Customs or Deputy

1 Substituted (w.e.f. 1-7-2017) by Notification No. 43/2017-Cus., dated 30-6-2017.

◆ Substituted by M.F. (D.R.) Notification No. 61/99-Cus., dated 11-5-1999.

2 Omitted by Notification No. 21/2006-Cus., dated 28-2-2006.

		Commissioner of Customs] may allow and that, in the event of failure to re-export, as aforesaid, to pay the duty which would have been levied but for the exemption contained herein.
5.	Mountaineering equipments, materials, clothings, food-stuffs and provisions (excluding alcoholic drinks, cigarettes and tobacco), medical stores including medicines and medical equipments.	(i) The said goods have been imported by a mountaineering expedition and are essentially required to be used during the expedition in India; (ii) the expedition is approved by the Indian Mountaineering Foundation, New Delhi, and the expedition importing any of the goods aforesaid produces a certificate from the said Foundation, to the *[Assistant Commissioner of Customs or Deputy Commissioner of Customs], at the time of importation, to the effect that - (a) the mountaineering expedition had been approved by the said Foundation; (b) the said Foundation has obtained clearance of the Government of India in respect of the said expedition; and (c) the goods imported are for the <i>bona fide</i> requirements of the expedition; and (iii) an undertaking is given by the Indian Mountaineering Foundation, New Delhi, to the effect that - (a) the goods [except such of the consumable stores as may be consumed or other articles as may be lost during the course of the expedition in India or mountaineering equipments as are purchased by the Indian Mountaineering Foundation, New Delhi with the prior approval of Ministry of Finance (Department of Revenue)] shall be re-exported within six months from the date of their importation or within such extended period as the *[Assistant Commissioner of Customs or Deputy Commissioner of Customs] may allow; and (b) in the event of the failure to re-export as aforesaid, duty which would have been levied on such goods but for the exemption contained herein, shall be paid.
[6	* * *	* * *]

[Notification No. 153/94-Cus., dated 13-7-1994 as amended by Notifications No. 101/95-Cus., dated 26-5-1995; No. 21/2006-Cus., dated 28-2-2006 and No. 43/2017-Cus., dated 30-6-2017.]

DEPARTMENTAL CLARIFICATIONS / CASE LAW

Damar Batu, a resin extracted from trees. If power is ordinarily used in or in relation to its manufacture, the same is classifiable under sub-heading 1301.10 of Customs Tariff Act, 1975. — *Srinivasa Trading Company v. Commissioner* — 2013 (295) E.L.T. 614 (Tri. - Chennai).

GENERAL EXEMPTION NO. 15

Exemption to research equipment imported by public funded and research institutions, Govt. Depts. and laboratories (other than hospitals), I.I.T. and Regional Cancer Institutes, etc. — 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 goods falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and specified in column (3) of the Table hereto annexed ²[from so much of that portion of the duty of customs leviable thereon which is specified in the said First Schedule as is in excess of the amount calculated at the rate of five percent *ad valorem*,] and from the whole of the ³integrated tax leviable thereon under sub-section (7) of Section 3] of the said Customs Tariff Act, when imported into India, by importers specified in column (2) of the said Table, subject to the conditions specified in the corresponding entry in column (4) of the said Table.

2. This notification shall come into force with effect from the 1st day of September, 1996.

TABLE

S. No.	Name of the importer	Description of goods	Conditions
(1)	(2)	(3)	(4)
1.	Public funded research institution or a university or an Indian Institute of Technology or	(a) Scientific and technical instruments, apparatus, equipment (including computers);	⁴ [(i) The goods are imported by or for delivery to -

- Substituted by M.F. (D.R.) Notification No. 61/99-Cus., dated 11-5-1999.
- 1 Omitted (w.e.f. 1-7-2017) by Notification No. 43/2017-Cus., dated 30-6-2017.
- 2 Substituted by Notification No. 24/2002-Cus., dated 1-3-2002.
- 3 Substituted (w.e.f. 1-7-2017) by Notification No. 43/2017-Cus., dated 30-6-2017.
- 4 Substituted by Notification No. 24/2002-Cus., dated 1-3-2002.