

Notification No. 64 /2002-Customs

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 directs that each of the notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of the Table hereto annexed shall be amended or further amended, as the case may be, in the manner specified in the corresponding entry in column (3) of the said Table.

Table

Sr. No.	Notification No. and Date	Amendment
(1)	(2)	(3)
1.	3/88-Customs, dated the 14 th January, 1988.	<p>In the said notification,-</p> <p>(1) in paragraph 1, -</p> <p>(a) in condition (xi), for the third and fourth provisos, the following proviso shall be substituted, namely :-</p> <p>"Provided also that exchange of plain gold or plain silver or plain platinum jewellery, from any place in India to the said Complex with the gold or silver or platinum of the equivalent quantity in weight as that of gold or silver or platinum, as the case may be, contained in the said jewellery, permitted subject to such conditions as may be specified by the Assistant Commissioner of Customs or Deputy Commissioner of Customs.;"</p> <p>(b) in condition (xiii), in Explanation, in clause (c), for the word and figures 'para 8.34', the word, figures, brackets and letter "para 6.15(d)" shall be substituted;</p> <p>(c) in condition (xv), for the portion beginning with the word and figures "para 16" and ending with the words "Commissioner of Customs", the following shall be substituted, namely:-</p> <p>"Export and Import Policy and the Handbook of Procedures Volume I, for sale to a tourist as defined in the Baggage Rules, 1998, leaving India in accordance with the procedure specified by the Commissioner of Customs;</p> <p>(2) in paragraph 2, for the portion beginning with the words "Export and Import Policy", and ending with the words "as amended from time to time:", the following shall be substituted, namely:-</p> <p>"Export and Import Policy read with Chapter 6 of the Handbook of Procedures Volume-I:";</p> <p>(3) in the Explanation, after clause (c), the following clauses shall be inserted, namely:-</p> <p>'(d) "Export-Import Policy" means the Export and Import Policy, 1st April, 2002-31st March, 2007, published by the Government of India in the Ministry of Commerce and Industry <i>vide</i> notification No. 1/2002-07, dated 31st March, 2002 as amended from time to time;</p> <p>(e) "Handbook of Procedures Volume I" means the Handbook of Procedures Volume I, 2002-2007, published by the Government of India in the Ministry of Commerce and Industry <i>vide</i> Public Notice No.1/2002-07, dated the 31st March, 2002.'</p>
2.	277/90-Customs, dated the 12 th December, 1990.	<p>In the said notification,-</p> <p>(1) in paragraph 1,-</p> <p>(a) in condition (xii), for the third and fourth provisos, the following proviso shall be substituted, namely:-</p> <p>"Provided also that exchange of plain gold or plain silver or plain platinum jewellery, from any place in India to the said undertaking with the gold or silver or platinum of the equivalent quantity in weight as that of gold or silver or platinum, as the case may be, contained in the said jewellery, permitted subject to such conditions as may be specified by the Assistant Commissioner of Customs or Deputy Commissioner of Customs.;"</p> <p>(b) in condition (xiv), in Explanation, in clause (c), for the word and figures "para 8.34", the word, figures, brackets and letter "para 6.15(d)", shall be substituted;</p> <p>(c) in condition (xv a), for the words, figures and letters "Import and Export Policy, 1st April, 1997 - 31st March, 2002", the words "Export and Import Policy," shall be substituted;</p> <p>(d) in condition (xvaa), for the portion beginning with the words "Export and Import Policy" and ending with the words "Commissioner of Customs;", the following words and figures shall be substituted, namely:-</p> <p>"Export and Import Policy and the Handbook of Procedures Volume-I, for sale to a tourist as defined in the Baggage Rules, 1998, leaving India in accordance with the procedure specified by the Commissioner of Customs.;"</p> <p>(e) in condition (xvi), for the words and figures "Export and Import Policy, 1 April, 1997 - 31 March, 2002", the words "Export and Import Policy" shall be substituted;</p> <p>(2) in paragraph 2, for the portion beginning with the words "Export and Import Policy" and ending with the words "amended from time to time:", the words and figures "Export and Import Policy read with Chapter 6 of the Handbook of Procedures Volume-I :", shall be substituted;</p> <p>(3) in the Explanation, after clause (b), the following clauses shall be inserted, namely:-</p>

'(c) "Export-Import Policy" means the Export and Import Policy 1st April, 2002-31st March, 2007 published by the Government of India in the Ministry of Commerce and Industry *vide* notification No. 1/2002-07, dated 31st March, 2002, as amended from time to time;

(d) "Handbook of Procedures Volume I" means the Handbook of Procedures Volume I, 2002-2007 published by the Government of India in the Ministry of Commerce and Industry *vide* Public Notice No.1/2002-07, dated the 31st March, 2002."

3. 138/91-
Customs,
dated the
22nd October,
1991.
- In the said notification, -
- (a) in paragraph 1,-
- (i) for the words "said Customs Act," the words " said Customs Act, or procured from international exhibitions held in India," shall be substituted;
- (ii) in condition (6), for the portion beginning with the words "Export and Import Policy" and ending with the words, figures and letters "Notification No. 1/1997-2002, dated 31st March, 1997," the following shall be substituted, namely:-
- "Export and Import Policy 1st April, 2002- 31st March, 2007, published by the Government of India in the Ministry of Commerce and Industry, Notification No. 1/2002-07, dated 31st March, 2002,";
- (iii) in condition (7), for the figures "20%", the words "fifteen per cent." shall be substituted;
- (iv) the condition (13) shall be omitted;
- (v) after condition (16), the following condition shall be inserted, namely:-
- "(17) The Assistant Commissioner of Customs or Deputy Commissioner of Customs may allow the supply or transfer of capital goods imported by a unit to another hundred per cent export oriented undertaking or to a unit in Export Processing Zone or Special Economic Zone or Electronic Hardware Technology Parks or Software Technology Park for use within the unit as per the procedure specified by him in this behalf and subject to the permission of the Chief Executive of the Software Technology Park.";
- (b) in the Table,-
- (i) against S. No. 7, in column (2), for the words " spares and consumables thereof", the words " computer, laptop, server, spares, consumables thereof" shall be substituted;
- (ii) against S.No.10, in column (2), for the word "air-conditioners", the words " air-conditioning system" shall be substituted.
4. 140/91-
Customs,
dated the
22nd October,
1991.
- In the said notification, -
- (a) in paragraph 1,-
- (i) for the words "said Customs Act," the words "said Customs Act, or procured from international exhibitions held in India," shall be substituted;
- (ii) in condition (6), for the portion beginning with the words "Export and Import Policy" and ending with the words, figures and letters "Notification No. 1/1997-2002, dated 31st March, 1997," the following shall be substituted, namely:-
- "Export and Import Policy 1st April, 2002 - 31st March, 2007, published by the Government of India in the Ministry of Commerce and Industry, Notification No. 1/2002-07, dated 31st March, 2002,";
- (iii) in condition (7), for the figures "20%", the words "fifteen per cent." shall be substituted;
- (iv) the condition (13) shall be omitted;
- (v) after condition (15), the following condition shall be inserted, namely:-
- "(16) The Assistant Commissioner of Customs or Deputy Commissioner of Customs may allow the supply or transfer of capital goods imported by a unit to another hundred per cent export oriented undertaking or to a unit in Export Processing Zone or Special Economic Zone or Electronic Hardware Technology Parks or Software Technology Park for use within the unit as per the procedure specified by him in this behalf and subject to the permission of the Chief Executive of the Software Technology Park.";
- (b) in the Table,-
- (i) against S. No.7, in column (2), for the words " spares and consumables thereof", the words " computer, laptop, server, spares, consumables thereof" shall be substituted;
- (ii) against S.No.10, in column (2), for the word "air-conditioners", the words "air-conditioning system" shall be substituted.
5. 95/93-
Customs,
dated the 2nd
March, 1993.
- In the said notification,
- (a) in paragraph 1, -
- (i) for the words "said Customs Act," the words " said Customs Act, or procured from international exhibitions held in India," shall be substituted;
- (ii) in condition (8), for the figures "20%", the words "fifteen per cent." shall be substituted;
- (iii) in condition (12), for the words "transfer of goods", the words " transfer of capital goods" shall be substituted;
- (iv) in the Explanation, for clause (b), the following clause shall be substituted, namely:-

'(b) "Export and Import Policy" means Export and Import Policy 1st April, 2002- 31st March, 2007 published by the Government of India in the Ministry of Commerce and Industry notification No. 1/2002-07, dated 31st March, 2002, as amended from time to time';

(b) in the Table,-

(i) against Sl.No.5A, in column (2), for the word "air-conditioners", the words " air-conditioning system" shall be substituted;

(ii) for Sl. No. 7 and the entries relating thereto in column (2), the following Sl. No. and entries shall be substituted, namely:-

" 7. - A prototype or a technical sample for each of the existing products for the purpose of product diversification, development or evaluation";

(iii) against Sl. No. 10, in column (2), for the words "spares and consumables thereof", the words "Computer, laptop, server, spares and consumables thereof" shall be substituted.

6. 96/93-
Customs,
dated the 2nd
March, 1993.

In the said notification,

(a) in paragraph 1,-

(i) for the words "said Customs Act," the words "said Customs Act, or procured from international exhibitions held in India," shall be substituted;

(ii) in condition (8), for the figures "20%", the words "fifteen per cent." shall be substituted;

(iii) in condition (12), for the words "transfer of goods", the words "transfer of capital goods" shall be substituted;

(iv) in the Explanation, for clause (b), the following clause shall be substituted, namely:-

'(b) "Export and Import Policy" means Export and Import Policy 1st April, 2002- 31st March, 2007 published by the Government of India in the Ministry of Commerce and Industry *vide* Notification No. 1/2002-07, dated 31st March, 2002, as amended from time to time';

(b) in the Table,-

(i) against Sl.No.5A, in column (2), for the word "air-conditioners", the words "air-conditioning system" shall be substituted;

(ii) for Sl. No. 7 and the entries relating thereto in column (2), the following Sl. No. and entries shall be substituted, namely:-

"7.- A prototype or a technical sample for each of the existing products for the purpose of product diversification, development or evaluation";

(iii) against Sl. No. 10, in column (2), for the words "spares and consumables thereof", the words "Computer, laptop, server, spares and consumables thereof" shall be substituted.

7. 126/94-
Customs,
dated the 3rd
June, 1994.

In the said notification,-

(a) in paragraph 1,-

(i) for the words "said Customs Act,," the words "said Customs Act, or procured from international exhibitions held in India," shall be substituted;

(ii) in condition (3), in clause (b), for the figures "20%", the words "fifteen per cent." shall be substituted;

(iii) in condition (6), for clause (c), the following clause shall be substituted, namely:-

"(c) permit the capital goods or goods produced, manufactured or packaged to be supplied/ transferred without payment of duty from the unit to another hundred per cent Export Oriented Undertaking or to a unit in an Export Processing Zone or Special Economic Zone for use in the unit.";

(b) after paragraph 3, the following paragraph shall be inserted, namely:-

"4. Notwithstanding anything contained in this notification, the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, may permit the seeds specified in Item number 2 and the goods specified against Item number 6 and Item numbers 16 to 22 of Annexure-I, to be taken out to the fields /farms of contract farmers of the unit for production or in connection therewith; and to bring back the produce to the unit for exports, in accordance with provisions of Export and Import Policy and Handbook of Procedures, Volume-I and subject to the following conditions, namely:-

(a) the unit shall produce an agreement between the unit and contract farmer(s) to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be;

(b) the fields/ farms of the contract farmers shall be located within the jurisdiction of the same Commissioner of Customs or Commissioner of Central Excise, as the case may be, as that of the unit;

(c) in case of units, which has been in existence for at least two years and engaged in export of agriculture or horticulture products, supply of inputs and other equipment to the fields/ farms of the contract farmers shall be allowed to the unit on furnishing a bank guarantee equal to the 50 per cent. of the duty forgone on the goods so transferred to the fields/farms of the contract farmers;

(d) in case of units other than those specified in clause (c), the unit shall be required to furnish a bank guarantee equal to the total duty forgone on the goods so transferred to the fields/ farms of contract farmers;

(e) prior to import of the goods, the unit shall apply to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, giving the details, such as, number of contact farmers and location of their farms, measurement of the farms or fields under contact farming, input-output norms of production

as fixed by Directorate General of Foreign Trade and their projected requirements and after examination of the such projected requirement, the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, would give permission for the import or procurement of the same on annual basis;

(f) the unit shall be required to have a premise(s) duly bonded under section 58 of the said Customs Act for storage, of imported or domestically procured inputs and capital goods and, of final products manufactured or produced therefrom;

(g) in case of failure of the unit to bring back the agriculture or horticulture produce so produced in the fields/ farms of contract farmers to the unit, as per the norms notified by the Directorate General of Foreign Trade, within the same season or such extended period as may be permitted by the Commissioner of Customs or Central Excise, as the case may be, due to any reason including natural calamity or loss of crop, the unit shall be required to pay the duty equal to the duty forgone on the inputs so taken out to the fields/ farms of the contract farmers;

(h) in respect of goods specified at Item numbers 16 to 22 of Annexure-I and transferred to the fields/ farms of the contract farmers, at any point of time as may be decided by the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, the unit shall be required to account for the goods so transferred to the farms/ fields of the contact farmers;

(i) in case of non-accountal of goods so transferred or use of the goods in farms or fields other than those declared to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, the unit shall pay duty forgone on such un-accounted goods along with the interest at the rate of twenty per cent. per annum within 10 days of receipt of demand notice, and in case of failure to pay the same, the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, may en-cash the bank guarantee and disallow the duty free imports/ procurement under the notification.";

(c) for Explanation, the following Explanation shall be substituted, namely:-

'*Explanation.*- For the purposes of this notification,

(i) "Export-Import Policy" means the Export and Import Policy 1st April, 2002-31st March, 2007 published by the Government of India in the Ministry of Commerce and Industry *vide* Notification No. 1/2002-07, dated 31st March, 2002, as amended from time to time.

(ii) "Handbook of Procedures Volume I" means the Handbook of Procedures Volume I, 2002-2007 published by the Government of India in the Ministry of Commerce and Industry *vide* Public Notice No. 1/2002-07, dated the 31st March, 2002.;

(d) in Annexure-I, after Item No. 15 and the entries relating thereto, the following Item Nos. and entries shall be inserted, namely: -

- " 16. Filters
- 17. Dripliers, Driplines and Drip-fittings
- 18. Micro Sprinklers and Misters
- 19. Agriculture Sprinklers
- 20. Fertilizer Tanks
- 21. Valves
- 22. Fertilizer Pumps and Chemical Injections".

8. 133/94-
Customs,
dated the
22nd June,
1994.

In the said notification, -

(a) in paragraph 1,-

(i) for the words "said Customs Act," the words "said Customs Act, or procured from international exhibitions held in India," shall be substituted;

(ii) the clause (e) shall be omitted;

(iii) in condition (3), in clause (iii), for the figures "20%", the words "fifteen per cent." shall be substituted;

(iv) in the condition (6),-

(a) in clause (ii), for the words "the said goods or goods", the words "capital goods or goods" shall be substituted;

(b) for clause (iii), the following shall be substituted, namely:-

"(iii) permit the said goods or goods manufactured, produced, processed or packaged to be supplied /transferred from a unit in the Zone to another unit in the same Zone for the purposes of manufacture and export or use within the said unit:

Provided that clause (iii) shall not apply to goods imported for repairs, reconditioning or re-engineering which have been so repaired, reconditioned or re-engineered."

(v) for the Explanation, the following Explanation shall be substituted, namely:-

'*Explanation.*- For the purposes of this notification, "Export and Import Policy" means the Export and Import Policy, 1st April, 2002 to 31st March, 2007, published by the Government of India in the Ministry of Commerce and Industry *vide* notification No.1/2002-07, dated the 31st March, 2002, as amended from time to time';

(b) in paragraph 3, for the word and figures "paragraph 9.10", the word and figures "paragraph 6.9", shall be substituted;

(c) in Annexure-I,-

- (i) against Sl. No. 2A, under column "Description of Goods", in the entry, for the words "air conditioners", the words "air-conditioning system" shall be substituted;
- (ii) against Sl. No. 4, under column "Description of Goods", in the entry, for the words "spares and consumables thereof", the words "computers, laptop, server, spares and consumables thereof" shall be substituted;
- (iii) for Sl. No.10 and the entries relating thereto, the following shall be substituted, namely:-
" 10. A prototype or a technical sample for each of the existing products for the purpose of product diversification, development or evaluation."

9. 177/94-
Customs,
dated the
21stOctober,
1994

In the said notification,-

(1) in paragraph 1,-

(a) in condition (8),-

(i) for the second proviso, the following proviso shall be substituted, namely;

"provided also that exchange of plain gold or plain silver or plain platinum jewellery, from any place in India to the said Zone with the gold or silver or platinum of the equivalent quantity in weight as that of gold or silver or platinum, as the case may be, contained in the said jewellery, permitted subject to such conditions as may be specified by the Assistant Commissioner of Customs or Deputy Commissioner of Customs.:";

(ii) the fourth proviso shall be omitted;

(b) in condition (10), in Explanation (c), for the words and figures "para 8.14", the word, figures, brackets and letter "para 6.15(d)" shall be substituted;

(c) in condition (12), the "*Explanation*" shall be omitted;

(2) in paragraph 2, for the portion beginning with the words "Export and Import Policy" and ending with the words " as amended from time to time", the words and figures "Export and Import Policy read with Chapter 6 of the Handbook of Procedures, Volume-I" shall be substituted ;

(3) after paragraph 4, the following Explanation shall be inserted, namely,-

'*Explanation.*-For the purposes of this notification,

(i) "Export and Import Policy" means the Export and Import Policy, 1st April, 2002-31st March, 2007 published by the Government of India in the Ministry of Commerce and Industry *vide* Notification No. 1/2002-07, dated 31st March, 2002 as amended from time to time.

(ii) "Handbook of Procedures, Volume I" means the Handbook of Procedures, Volume-I, 2002-2007 published by the Government of India in the Ministry of Commerce and Industry *vide* Public Notice No. 1/2002-07, dated the 31stMarch, 2002.'

10. 196/94-
Customs,
dated the 8th
December,
1994.

In the said notification, in paragraph 1,-

(i) for the words "said Customs Act," the words "said Customs Act, or procured from international exhibitions held in India," shall be substituted;

(ii) in condition (2), in clause(b),-

(a) for the portion beginning with the words "Export and Import Policy" and ending with the brackets and words " (hereinafter referred to as the Export and Import Policy)", the words "Export and Import Policy" shall be substituted;

(b) for the figures "20%", the words "fifteen per cent." shall be substituted;

(iii) after condition (9), the following Explanation shall be inserted; namely: -

' *Explanation.*- For the purpose of this notification,

(a) "Export-Import Policy" means the Export and import policy, 1st April, 2002-31st March, 2007 published by the Government of India in the Ministry of Commerce and Industry *vide* notification No. 1/2002-07, dated 31st March, 2002, as amended from time to time.

(b) "Handbook of Procedures, Volume I" means the Handbook of Procedures, Volume I, 2002-2007 published by the Government of India in the Ministry of Commerce and Industry *vide* Public Notice No. 1/2002-07, dated the 31stMarch, 2002.'

11. 53/97-
Customs,
dated the 3rd
June, 1997.

In the said notification, -

(a) for the words " said Export and Import Policy", wherever they occur, the words "Export and Import Policy" shall respectively be substituted;

(b) in paragraph 1, -

(i) for the portion beginning with the words "a Public Warehouse or a Private Warehouse" and ending with the brackets and words "(hereafter referred to as the said Export and Import Policy)", the following shall be substituted, namely:-

"a Public Warehouse or a Private Warehouse appointed or licensed, as the case may be, under section 57 or section 58 of the said Customs Act, or procured from international exhibitions held in India for the purposes of manufacture of articles for export out of India or for being used in connection with the production or packaging or jobwork for export of goods or services out of India,;"

(ii) in condition (6), for the figures "20%", the words " fifteen per cent." shall be substituted;

(iii) in condition (7), for the word and figures "paragraph 9.10", the word and figures " paragraph 6.9' shall be substituted;

(iv) condition (9) shall be omitted;

(v) after condition (13), the following condition shall be inserted; namely:-

"(14) The Assistant Commissioner or Deputy Commissioner of Customs, may, allow supply or transfer of capital goods imported or procured by a hundred percent Export Oriented Unit or articles manufactured by such unit to another hundred percent Export Oriented Unit or to a unit in the Free Trade Zone or Export Processing Zone or Special Economic Zone for the purpose of use in the said unit or for further manufacture and export, subject to such conditions and limitations as may be prescribed by him in this behalf.";

(c) for paragraph 2, the following paragraph shall be substituted; namely:-

"2. Nothing contained in this notification shall apply to the goods imported by an aquaculture unit or by a service sector export oriented undertaking, which does not export services out of India.";

(d) after paragraph 4, the following Explanation shall be inserted, namely:-

'Explanation.- For the purpose of this notification,

(a) "Export- Import Policy" means the Export and Import Policy, 1st April, 2002-31st March, 2007 published by the Government of India in the Ministry of Commerce and Industry *vide* notification No. 1/2002-07, dated 31st March, 2002, as amended from time to time;

(b) "Handbook of Procedures, Volume I" means the Handbook of Procedures, Volume I, 2002-2007 published by the Government of India in the Ministry of Commerce and Industry *vide* Public Notice No. 1/ 2002-2007 dated the 31st March, 2002.';

(e) in the Table,-

(i) against Serial No. 4A, in the column (2), for the words "air-conditioners", the words "air-conditioning system" shall be substituted;

(ii) for Serial No. 7 and the entry relating thereto, the following Serial No. and entry shall be substituted, namely:-

" 7. A prototype or a technical sample for each of the existing products for the purpose of product diversification, development or evaluation";

(iii) against Serial No. 10, in the column (2), for the words " spares and consumables thereof", the words "computers, laptop, server, spares and consumables thereof" shall be substituted.

12. 41/99- Customs, dated the 28th April, 1999. In the said notification, in paragraph 1, for the portion beginning with the words "Replenishment Licence referred to in para" and ending with the words "as amended from time to time," the following shall be substituted, namely:-
"Replenishment Licence referred to in para 4.80 of the Handbook of Procedures Volume-I, 1st April, 2002-31st March, 2007, published by the Government of India in the Ministry of Commerce and Industry *vide* Public Notice No.1/2002-07, dated the 31st March, 2002, as amended from time to time,".
13. 42/99- Customs, dated the 28th April, 1999. In the said notification,-
(a) in paragraph 1, for the words and figures "Diamond Imprest Licences issued under para 8.3 read with para 8.4 of the EXIM Policy, or by the holders of Gem Replenishment Licences referred to in para 8.30 of the HOP" , the words and figures "Diamond Imprest Licences issued under para 4.4.16 read with para 4.4.16.1 of the EXIM Policy, or by the holders of Gem Replenishment Licences referred to in para 4.58 of the HOP" shall be substituted;
(b) in condition (i), for the word and figures "para 3.6", the word and figures "para 9.5" shall be substituted;
(c) for the Explanation, the following Explanation shall be substituted, namely:-
'Explanation.- for the purposes of this notification,-
(i) "Export- Import Policy" means the Export and Import Policy, 1st April, 2002-31st March, 2007 published by the Government of India in the Ministry of Commerce and Industry *vide* Notification No. 1/2002-07, dated 31st March, 2002, as amended from time to time.
(ii) " Handbook of Procedures Volume I " means the Handbook of Procedures Volume-I, 2002-2007 published by the Government of India in the Ministry of Commerce and Industry *vide* Public Notice No. 1/2002-2007, dated the 31st March, 2002.
(iii) cut and polished diamonds shall include semi-processed diamonds, half-cut diamonds and broken diamonds in any form.'.
14. 56/2000- Customs, dated the 5th May, 2000. In the said notification,-
(a) in paragraph 1, for the word and figures "paragraph 8.19", the word and figures 'paragraph 4.4.8' shall be substituted;
(b) in the Explanation, for clauses(a) and (b), the following clauses shall be substituted, namely:-
"(a) "Export and Import Policy" means the 'Export and Import Policy, 2002-2007 notified by the Government of India in the Ministry of Commerce and Industry *vide* notification No.1 /2002-2007, dated 31st March 2002, as amended from time to time.
(b) "Handbook of Procedures Volume I" means the Handbook of Procedures Volume I, published by the Government of India in the Ministry of Commerce and Industry *vide* Public Notice No.1/2002-07, dated

31st March, 2000, as amended from time to time.'

15. 57/2000-
Customs,
dated the
8th May 2000.
- In the said notification,-
(a) in paragraph 1,-
(i) in clause (a), for the words and figures "Paragraph 8.20" and "Chapter 8", the words and figures "Paragraph 4.49" and 'Chapter 4' shall respectively be substituted;
(ii) in clause (b), for the words and figures "Paragraph 8.22" and "Chapter 8", the words and figures "Paragraph 4.4.10" and "Chapter 4" shall respectively be substituted;
(b) in the Explanation, for clauses (a) and (b), the following shall be substituted, namely:-
'(a) "Export and Import Policy" means the Export and Import Policy, 2002-2007 notified by the Government of India in the Ministry of Commerce and Industry vide notification No.1/2002-07, dated 31st March 2002, as amended from time to time.
(b) "Handbook of Procedures, Volume-I" means the Handbook of Procedures, Volume-I, published *vide* Public Notice of the Government of India in the Ministry of Commerce and Industry No.1 /2002-07, dated 31st March, 2000, as amended from time to time.'
16. 58/2000-
Customs,
dated the
8th May, 2000.
- In the said notification,-
(a) in paragraph 1,-
(i) for the words "said Customs Act", the words "said Customs Act or procured from international exhibition held in India" shall be substituted;
(ii) in condition (3), in clause (c), for the figures "20%", the words "fifteen per cent." shall be substituted;
(b) for the Note, the following Note shall be substituted, namely:-
'Note:- For the purpose of this notification, "Export and Import Policy" means the Export and Import Policy, 2002-2007, published by the Government of India in the Ministry of Commerce and Industry *vide* notification No.1/2002-07, dated the 31st March, 2002, as amended from time to time.'
17. 137/2000-
Customs,
dated the
19thOctober,
2000.
- In the said notification,-
(a) in paragraph 1,-
(i) for the words "said Customs Act", the words "said Customs Act, or procured from international exhibitions held in India," shall be substituted;
(ii) in condition (2), in clause (iii),-
(a) for the letters, brackets, words and figures "NFEP (Net Foreign Exchange Earning as a Percentage of Exports) as provided in paragraph 9.32", the letters, brackets, words and figures "NFE (Net Foreign Exchange Earning) as provided in paragraph 7.4", shall be substituted;
(b) in sub-clause (a),-
(A) for the expression "NFEP", wherever it occurs, the expression "NFE" shall be substituted;
(B) for the figures "24%", the words "fifteen per cent." shall be substituted;
(c) in sub-clause(b), for the figures "24%", the words "fifteen per cent." shall be substituted;
(iii) in condition (3), for the words, figure and letter "Appendix 16 H", the words, figure and letter "Annexure III of Appendix 14 D" shall be substituted;
(iv) in the condition (4),-
(a) in clause (i), sub-clause (b) shall be omitted;
(b) in clause (ii), in the first proviso, for the words and figures "rule 174 of the Central Excise Rules, 1944", the words and figures " rule 9 of the Central Excise Rules, 2002" shall be substituted;
(c) after clause (iv), the following clauses shall be inserted, namely:-
"(v). permit the said goods or goods manufactured, produced, processed, partially processed or packaged in the said unit to be taken to any other unit in the same Special Economic Zone without payment of duty for the purpose of manufacture and export therefrom, subject to maintenance of proper accounts by both receiving and supplying units.
(vi). permit the capital goods or goods manufactured, produced, or packaged in the said unit to be taken to another Special Economic Zone or Export Processing Zone or Electronic Hardware Technology Parks or Software Technology Parks unit or to an hundred per cent. export oriented units without payment of duty for the purposes of manufacture and export therefrom or for use within the unit.";
(v) in condition (5), for the portion beginning with the brackets, figures and words "(ii) to receive" and ending with the words "platinum jewellery, as the case may be:", the following shall be substituted, namely:-
"(ii) to receive plain gold or plain silver or plain platinum jewellery from any place in India against exchange of gold or silver or platinum, as the case may be, of the equivalent quantity in weight as that of the said gold or silver or platinum contained in the said jewellery:";
(b) in paragraph 3, in the second proviso, for the expression "NFEP", the expression "NFE" shall be substituted;
(c) in paragraph 6, for the words and figure "read with Chapter 8", the words and figure "read with Chapter 7" shall be substituted;

(d) after paragraph 6, the following paragraph shall be inserted, namely:-

" 7. Nothing contained in this notification shall be applicable to a service providing unit which does not export services out of India.";

(e) in the Explanation,-

(i) for clause (a), the following clause shall be substituted, namely:-

'(a) "Export-Import Policy" means the Export and Import Policy, 1st April, 2002-31st March, 2007 published by the Government of India in the Ministry of Commerce and Industry *vide* notification No. 1/2002-07, dated 31st March, 2002 as amended from time to time.';

(ii) for clause (e), the following clause shall be substituted, namely:-

'(e) "Handbook of Procedures Volume I" means the Handbook of Procedures Volume I, 2002-2007 published by the Government of India in the Ministry of Commerce and Industry *vide* Public Notice No.1/2002-07 dated the 31st March, 2002.'

18. 55/2001- In the said notification,-

Customs,
dated the 16th
May, 2001.

(a) in paragraph 1,-

(i) for the words , figures, brackets and letters "in terms of paragraph 8.13(b) of the Export & Import Policy", the words and figures "in terms of paragraph 4.4.2 of the Export and Import Policy" shall be substituted;

(ii) after condition (v), and before Explanation, the following paragraph shall be inserted, namely:-

"2. Notwithstanding anything contained herein above, the exemption contained in this notification shall also be applicable, if the exportation and re-importation of cut and polished diamonds as stated above are undertaken by the authorised offices or agents in India of the laboratories/agencies as mentioned above on behalf of the exporters subject to fulfilment of the conditions specified herein above and in the Export and Import Policy and Handbook of Procedures Volume I";

(b) for the Explanation, the following Explanation shall be substituted, namely,

'Explanation.-For the purpose of this notification, "Export and Import Policy" means the Export and Import Policy, 1st April, 2002-31st March, 2007, published *vide* notification of the Government of India in the Ministry of Commerce and Industry *vide* No.1/2002-2007, dated 31st March, 2002, as amended from time to time."

D. S. Garbyal
Under Secretary to the Government of India

[F. No. 305/25/2002-FTT]

[F. No. 305/22/2002-FTT]

Note:

1. Notification No. 3/88-Cus, dated the 14th January 1988, was published *vide* G.S.R. 31(E), dated the 14th January, 1988, and was last amended by notification No. 116/2001-Customs, dated 6th November, 2001 [G.S.R. 831(E), dated the 6th November, 2001].
2. Notification No. 277/90-Cus, dated the 12th December 1990, was published *vide* G.S.R. 943(E), dated the 12th December, 1990, and was last amended by notification No. 116/2001-Customs, dated 6th November, 2001 [G.S.R. 831 (E), dated the 6th November, 2001].
3. Notification No.138/91-Customs, dated the 22nd October 1991, was published *vide* G.S.R. 639(E), dated the 22nd October 1991, and was last amended by notification No. 106/2001-Customs, dated the 10th October, 2001 [G.S.R. 771(E), dated the 10th October, 2001].
4. Notification No.140/91-Customs, dated the 22nd October 1991, was published *vide* G.S.R. 641(E), dated the 22nd October 1991, and was last amended by notification No. 106/2001-Customs, dated the 10th November, 2001 [G.S.R. 771(E), dated the 10th October, 2001].
5. Notification No.95/93-Customs, dated the 2nd March 1993, was published *vide* G.S.R. 254(E), dated the 2nd March, 1993, and was last amended by notification No. 56/2001-Customs, dated the 18th May, 2001 [G.S.R. 377(E), dated 18th May, 2001].
6. Notification No.96/93-Customs, dated the 2nd March 1993, was published *vide* G.S.R. 255(E), dated the 2nd March 1993, and was last amended by notification No. 56/2001-Customs, dated the 18th May 2001 [G.S.R.377 (E), dated 18th May, 2001].
7. Notification No.126/94-Customs, dated the 3rd June 1994, was published *vide* G.S.R. 488(E), dated the 3rd June 1994, and was last amended by notification No. 56/2001-Customs, dated the 18th May, 2001 [G.S.R. 377(E), dated the 18th May, 2001].
8. Notification No.133/94-Customs, dated the 22nd June 1994, was published *vide* G.S.R. 526(E), dated the 22nd June 1994, and was last amended by notification No. 116/2001-Customs, dated the 6th Nov, 2001 [G.S.R. 831(E), dated 6th Nov, 2001].
9. Notification No. 177/94-Customs, dated the 21st October, 1994 was published *vide* G.S.R. 771(E), dated the 21st October, 1994, and was last amended by notification No. 116/2001-Customs, dated 6th Nov., 2001 [G.S.R. 831(E), dated the 6th Nov., 2001].

10. Notification No.196/94-Customs, dated the 8th December 1994, was published vide G.S.R. 856(E), dated the 8th December 1994, and was last amended by notification No. 56/2001-Customs, dated the 18th May, 2001 [G.S.R. 377(E), dated 18th May, 2000].
11. Notification No.53/97-Customs, dated the 3rd June, 1997, was published vide G.S.R. 302(E), dated the 3rd June 1997, and was last amended by notification No. 56/2001-Customs, dated the 18th May, 2001 [G.S.R. 377(E), dated 18th May, 2001].
12. Notification No. 41/99-Customs dated the 28th April, 1999 was published vide G.S.R 289 (E) dated the 28th April, 1999 and was last amended by notification No. 55/2000-Cus dated 5th May, 2000 [G.S.R. 398(E), dated the 5th May, 2000].
13. Notification No. 42/99-Customs dated the 28th April, 1999 was published vide G.S.R. 290(E) dated the 28th April, 1999.
14. Notification No.56/2000-Customs, dated the 5th May 2000, was published vide G.S.R. 399(E), dated the 5th May 2000 and was last amended by notification No. 56/2001-Customs dated the 18th May, 2001 [G.S.R. 377(E) dated the 18th May, 2001].
15. Notification No. 57/2000-Customs dated the 8th May, 2000, was published vide G.S.R. 413 (E) dated the 8th May, 2000.
16. Notification No. 58/2000-Cus, dated the 8th May, 2000 was published vide G.S.R. 415(E) dated the 8th May, 2000 and was last amended by notification No. 116/2001-Cus, dated the 6th Nov. 2001 [G.S.R. 831(E) dated the 6th May, 2001].
17. Notification No. 137/2000-Customs, dated the 19th October 2000, was published vide G.S.R. 804(E), dated the 19th October 2000 and was last amended by notification No.116/2001-Customs dated 6th November, 2001 [G.S.R 831(E) dated the 6th November, 2001].
18. Notification No. 55/2001-Cus, dated the 16th May, 2001 was published vide G.S.R. 360(E), dated the 16th May, 2001.