

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

New Delhi, the 6th July, 2007

NOTIFICATION No. 84 /2007-CUSTOMS

G.S.R (E) - In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government being satisfied that it is necessary in the public interest so to do, hereby 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, namely:-

TABLE

Serial Number	Notification number and Date	Amendments
(1)	(2)	(3)
1.	5/1994-Customs, dated the 18 th January, 1994, G.S.R.28 (E), dated the 18 th January, 1994.	<p>In the said notification,-</p> <p>(1) in the opening paragraph, the words " or a unit working in a free trade zone" shall be omitted;</p> <p>(2) after the opening paragraph, the following proviso shall be inserted, namely:- "Provided that no such exemption shall be applicable to such goods which-</p> <p>(a) after importation in the hundred per cent. export oriented unit are cleared as such in the Domestic Tariff Area;</p> <p>(b) are used for the purpose of manufacture or processing of finished goods (including rejects, waste, scrap, remnant and by products) in the hundred per cent. export oriented unit and such finished goods (including rejects, waste, scrap, remnant and by products) are cleared in the Domestic Tariff Area.";</p> <p>(3) after the proviso as so inserted, the following <i>Explanation</i> shall be inserted, namely:-</p> <p>" Explanation- For the purpose of this notification,-</p> <p>(i) "hundred per cent. export oriented unit" has the same meaning as assigned to "hundred percent. export oriented undertaking" in clause (ii) to the Explanation of sub-section (1) of section 3 of the Central Excise Act, 1944 (1 of 1944);</p> <p>(ii) "Domestic Tariff Area" means India except Special Economic Zone and hundred per cent. export oriented undertakings."</p>
2.	94/96-Customs dated the 16 th December, 1996, G.S.R	<p>In the said notification,-</p> <p>(1) in the first proviso after the Table, after clause (c), the following clause shall be inserted, namely:-</p>

569 (E), dated the 16th December, 1996

"(d) in the case of the goods falling under Serial numbers 1, 2A and 3 of the Table and where the value of exported goods was counted towards fulfillment of export obligation, the amount of customs duties leviable on the duty free inputs obtained from Nominated Agencies but for the exemption availed under the Ministry of Finance (Department of Revenue) notification No. 56/2000-Customs dated the 5th May, 2000 [vide G.S.R. 399 (E), dated the 5th May, 2000] and notification No. 57/2000-Customs dated the 8th May, 2000 [vide G.S.R. 413 (E), dated the 8th May, 2000] shall also be paid in addition to amount of duty specified in column (3) of the Table."

(2) in the *Explanation*, after clause (b), the following clause shall be inserted, namely:-

"(c) "Nominated agencies" means the Metals and Minerals Trading Corporation limited (MMTC), the Handicraft and Handloom Corporation (HHEC), the State Trading Corporation (STC), the Project and Equipment Corporation of India Ltd. (PEC) and any other agency authorised by Reserve Bank of India (RBI)."

3. 56/2000-
Customs dated the 5th May, 2000, G.S.R. 399 (E), dated the 5th May, 2000

In the said notification,-

(1) in the opening paragraph, for the words and figures 'paragraph 4.4.8', the words, letter and figures 'Paragraph 4A.8' shall be substituted;

(2) in the *Explanation*, for clause (d), the following clause shall be substituted, namely:-

"(d) "Status holder" means the importer recognized as Export House (EH), Star Export House (SEH), Trading House (TH), Star Trading House (STH) and Premier Trading House (PTH) in terms of Paragraph 3.5.2 of the Foreign Trade Policy."

4. 57/2000-
Customs dated the 8th May, 2000, G.S.R. 413 (E), dated the 8th May, 2000

In the said notification,-

(1) in the clause (a) to opening paragraph, for the words and figures "paragraph 4.4.9", the words, letter and figures "Paragraph 4A.15" shall be substituted;

(2) in the clause (b) to opening paragraph, for the words and figures "Paragraph 4.4.10", the words, letter and figures "Paragraph 4A.9" shall be substituted.

5. 52/2003-
Customs dated the 31st March, 2003, G.S.R. 274 (E), dated the 31st March, 2003

In the said notification,-

(1) in the condition (3) of opening paragraph, in sub-condition (d), in clause (i), for sub-clause (ii), the following sub-clause shall be substituted, namely:-

"(ii) in the case of goods other than capital goods, such goods as are not proved to the satisfaction of the said officer to have been used in connection with the production or packaging of goods in accordance with SION for export out of India or cleared for home consumption within a period of three years from the date of import or procurement thereof or within such extended period as the said officer may, on being satisfied that there is sufficient cause for not using them as above within the said period, allow:

Provided that-

(a) where no SION have been notified, the generation of waste, scrap and remnants upto 2% of the import quantity shall be allowed;

(b) where additional items other than those given in the SION are required as input or where the unit considers the existing SION as inadequate or where generation of waste, scrap and remnants is beyond 2% of the import quantity, use of such goods shall be allowed on the basis of self-declared norms till such norms are fixed on *ad hoc* basis by the jurisdictional Development Commissioner within a period of three months

from the date of self declared norms and the unit undertakes to adjust the self-declared/ *ad hoc* norms in accordance with norms as finally fixed by the Board of Approval within a six months of fixation of *ad hoc* norms;" ;

(2) in the paragraph 3, for the words "appropriate duty", the words "applicable duty" shall be substituted;

(3) in the ANNEXURE-I, after Serial number 15 and the entries relating thereto, the following Serial number and entries shall be inserted, namely:-
"15A. Goods re-imported within 60 days of close of exhibition for which these goods were exported." ;

(4) in the *Explanation* occurring after paragraph 13,-

(a) for serial number (xi) and the entry relating thereto, the following serial number and entry shall be substituted, namely:-

"(xi) "Status holder" means importer recognized as Export House (EH), Star Export House (SEH), Trading House (TH), Star Trading House (STH) and Premier Trading House (PTH) in terms of Paragraph 3.5.2 of the Foreign Trade Policy";

(b) after serial number (xii) and the entry relating thereto, the following serial number and entry shall be inserted, namely:-

"(xiii) "SION" means Standard Input Output Norms notified by Director General of Foreign Trade in Handbook of Procedures, Vol. 2, 2004-09/approved by Board of Approval.".

(F.No: DGEP/FTP/69/2007-EOU & G & J)

(Aseem Kumar)

Under Secretary to the Government of India

Note:-

1. The principal notification No. 5/1994-Customs, dated the 18th January, 1994 was published in the Gazette of India Extraordinary, Part II, Section 3 (i) vide G.S.R. 28 (E), dated the 18th January, 1994;
2. The principal notification No. 94/96-Cus dated the 16th December, 1996 was published in the Gazette of India Extraordinary, Part II, Section 3 (i) vide G.S.R. No. 569 (E), dated the 16th December, 1996 and was last amended by notification No. 44/2006-Customs, dated the 17th May, 2006 published vide G.S.R. 291 (E), dated the 17th May, 2006;
3. The principal notification No. 56/2000-Customs, dated the 5th May, 2000 was published in the Gazette of India Extraordinary, Part II, Section 3 (i) vide G.S.R 399 (E), dated the 5th May, 2000 and last amended by notification No. 87/2004-Cus, dated the 6th September, 2004 published vide G.S.R. 566 (E), dated the 6th September, 2004;
4. The principal notification No. 57/2000-Customs, dated the 8th May, 2000 was published in the Gazette of India Extraordinary, Part II, Section 3 (i) vide G.S.R 413 (E), dated the 8th May, 2000 and last amended by notification No. 87/2004-Cus dated the 6th September, 2004 published vide G.S.R. 566 (E), dated the 6th September, 2004;
5. The principal notification No. 52/2003-Customs, dated the 31st March, 2003 was published in the Gazette of India Extraordinary, Part II, Section 3 (i) vide G.S.R 274 (E), dated the 31st March, 2003 and last amended by notification No. 76/2007-Cus, dated the 6th June, 2007 published vide G.S.R. 417 (E), dated the 6th June, 2007.