

[TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i) OF THE
GAZETTE OF INDIA (EXTRAORDINARY)]
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
(CENTRAL BOARD OF EXCISE AND CUSTOMS)

Notification No. 57/2016-Customs

New Delhi, the 3rd October, 2016

S.O. (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 makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.94/96-Customs, dated the 16th December, 1996, namely:

In the said notification, in first proviso for clause (a), the following clauses shall be substituted namely,-

- “ (a) in the case of Bhutan, the machinery and equipment [other than those exported under the Duty Exemption Scheme (DEEC) or Export Promotion Capital Goods Scheme (EPCG) or Duty Entitlement Passbook Scheme (DEPB)] are re-imported within seven years after their exportation or within such extended period, not exceeding three years, as may be allowed by the Principal Commissioner of Customs or Commissioner of Customs as the case may be, on sufficient cause being shown for the delay, allow;
- (aa) in all other cases, the goods [other than the goods exported under the Duty Exemption Scheme (DEEC) or the Export Promotion Capital Goods Scheme (EPCG) or Duty Entitlement Passbook Scheme (DEPB)] are re-imported within three years after their exportation or within such extended period, not exceeding two years, as the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, on sufficient cause being shown for the delay, allow;
- (ab) in the case of goods exported under the Duty Exemption Scheme (DEEC) or the Export Promotion Capital Goods Scheme (EPCG), or Duty Entitlement Passbook Scheme (DEPB), re-importation of such goods takes place within one year of exportation or such extended period not exceeding one more year as the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, on sufficient cause being shown for the delay, allow.”.

[F.No.554/05/2015-LC]

(Temsunaro Jamir)

Under Secretary to the Government of India

Note:- The principal notification No. 94/96-Customs, dated the 16th December, 1996, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R (569)(E) dated the 16th December,1996 and was last amended by Notification no. 52/2012-Customs, dated 13.09.2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 687 (E), dated 13th September,2012.