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GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 5 / 2017 – Customs

New Delhi, the 2nd February, 2017

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 exempts all items of machinery, including, instruments, apparatus and appliances, transmission equipment and auxiliary equipment (including those required for testing and quality control) and components, required for,-

- (a) initial setting up of fuel cell based system for generation of power or for demonstration purposes; or
- (b) balance of systems operating on bio-gas or bio-methane or by-product hydrogen,

when imported into India, from so much of the duty of customs leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as is in excess of 5% *ad valorem*, subject to the following conditions, namely:-

(1) the importer produces to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, a certificate indicating the quantity, description and specification of such items, from an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of New and Renewable Energy recommending grant of the exemption to the items as required for,-

- (a) initial setting up of fuel cell based system for generation of power or for demonstration purposes; or
- (b) balance of systems operating on bio-gas or bio-methane or by-product hydrogen;

(2) the importer furnishes an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, that such imported items shall be used for the purposes as specified above and, if the importer fails to comply with this condition, he shall be liable to pay, in respect of such items as is not proved to have been so used, an amount equal to the difference between the duty leviable on such items but for the exemption under this notification and that already paid at the time of importation.

[F. No. 334/07/2017-TRU]

(Mohit Tewari)

Under Secretary to the Government of India