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GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 19/ 2019-Customs

New Delhi, the 6th July, 2019

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 goods of the description specified in column (3) of the Table below and falling within the chapter, heading, sub-heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) specified in the corresponding entry in column (2) of the said Table, when imported into India by the Ministry of Defence, Government of India or the defence forces, from the whole of the duty of customs leviable thereon, subject to the following conditions, namely:-

- (a) an officer not below the rank of Joint Secretary to the Government of India in the Ministry of Defence certifies,
- (i) the quantity, description and technical specifications of the imported goods; and
 - (ii) that the said goods are intended for the purpose of and use by the defence forces only and recommends the grant of exemption to the imported goods;
- (b) the importer shall, at the time of import, furnish the said certificate to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be.

Table

Sl. No.	Chapter or Heading or Sub-heading or tariff item	Description of goods
(1)	(2)	(3)
1.	8406 82 00	Steam Turbines and other vapour turbines with output between 5-15 MW for Naval craft
2.	8408 10 93	Compression Ignition Internal Combustion piston engine with output more than 3 MW for Naval craft
3.	8411 12 00	Turbojets, turbo-propellers and other gas turbines for Mig-29 K or LCA
4.	8411 21 00, 8411 22 00	Turbojets, turbo-propellers and other gas turbines for Multi-role or Utility Helicopters
5.	8487 10 00	Ships or boats propellers and blades required as Controllable pitch propellers for Naval craft
6.	8502 13 20, 8502 13 30, 8502 13 40	Electric generating sets with power output 1-3 MW
7.	8502 39 90	Electric generating sets with power output 1 MW and above
8.	8543 70 13	Mine detector for Mine Detection Sweep

9.	8705 90 00	Special purpose motor vehicle, other than those principally designed for the transport of persons or goods for Vehicle based Mine scattering system
10.	84, 85, 8802 12 00, or 90	(I) Helicopters of an unladen weight exceeding 2000 kg of the following types, - (a) Military Helicopters with co-axial intermeshing or tandem rotors (KA 31, Kamov Ka 226, Chinook) (b) Military Helicopters with empty weight more than 3500 Kg (Multi role and utility helicopters, Apache AH 64E) (II) Associated Role Equipment, Ground Support Equipment, Ground handling Equipment, Ammunition, Special Maintenance Tools, Special Test Equipment and spares for goods mentioned at (I) above
11.	84, 85, 8802 20 00 or 90	(I) Aeroplanes and other aircraft of an unladen weight not exceeding 2000 kg required under the category of Military trainer aircraft (II) Associated Role Equipment, Ground Support Equipment, Ground handling Equipment, Ammunition, Special Maintenance Tools, Special Test Equipment and spares for goods mentioned at (I) above
12.	84, 85, 8802 30 00 or 90	(I) Aeroplanes and other aircraft of an unladen weight exceeding 2000 kg, but not exceeding 15,000 Kg required under the following categories, - (a) RPA for military use- Operating altitude more than 35000 feet (HALE-High Altitude Long Endurance); (b) Fighter aircraft (MMRCA, MRFA) (II) Associated Role Equipment, Ground Support Equipment, Ground handling Equipment, Ammunition, Special Maintenance Tools, Special Test Equipment and spares for goods mentioned at (I) above
13.	84, 85, 8802 40 00 or 90	(I) Aeroplanes and other aircraft of an unladen weight exceeding 15,000 Kg required under the following categories, - (a) Carrier Borne Fighter aircraft; (b) Military Transport aircraft (C-130, C-17); (c) Flight Refueller aircraft; (d) AWACS aircraft; (e) Recce and surveillance aircraft (f) Amphibious aircraft; (II) Associated Role Equipment, Ground Support Equipment, Ground handling Equipment, Ammunition, Special Maintenance Tools, Special Test Equipment and spares for goods mentioned at (I) above
14.	8803	Parts of goods of heading 8801 or 8802
15.	8805 10 20	Deck Arrestor or similar gear required as Aircraft arrestor gears
16.	8906 90 00	Other vessels, including warships and lifeboats other than rowing boats required under the category of underwater vehicle/ platforms for special operations
17.	9301 10	Artillery weapons (for example guns, howitzers, and mortars) under the category of Guns (127 mm)

18.	9301 10 90	Artillery weapons under the category of Heli Portable Howitzer of calibre more than 150 mm and weight 4500 Kg or less
19.	9303	Rifles under the category of Sniper rifles .338 inch or more
20.	84, 85, 87, 90 or 9306	(I) Rockets with calibre more than 250 mm; (II) Integrated Air Defence Weapons Systems (IADWS); (III) Vehicles, Launchers, Missiles with containers, Guns, Radars, Command posts, Sensor systems, Power generation units, Maintenance and repair equipment for goods mentioned at (II) above
21.	84, 85, 90 or 9306	(I) The following goods, namely, - (a) Ship launched missiles with range 8-32 Km; (b) Land based missiles range more than 100 Km; (c) Torpedoes; (d) shoulder fired surface to air missile; (e) Submarine launched land attack cruise missile; (f) Harpoon anti-ship missile; (g) Medium range anti-ship missile (II) Long range Surface to Air Missile System (LR SAM) (III) Missiles, Command and control Units, Radars, self-propelled launchers, Simulators, Inflatable dummies, Vehicles, Power generation units, Maintenance and repair equipment for goods mentioned at (II) above
22.	84, 85, 87, 9301 10 10 or 93	(I) Self-propelled Air Defence Gun Missile System (II) Vehicles, missiles, guns, radar, command and control post for goods mentioned at (I) above
23.	73, 84, 85, 90 or 93	(I) Parts, sub-parts, inputs for use in manufacture of AK-203 rifle; (II) Machinery, Fixtures, Gauges, Tools and jigs for goods mentioned at (I) above.

2. Nothing contained in this notification shall have effect on or after the 1st day of July, 2024.

[F. No. 334/3/2019–TRU]

(Ruchi Bisht)
Under Secretary to the Government of India