

Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
New Delhi

Notification No. 24/2008-Customs

Dated 1st March, 2008

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), read with Sub-Section (4) of Section 68 of the Finance (No.2) Act, 1996, the Central Government, on 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. 84/97-Customs, dated the 11th November, 1997 which was published in the Gazette of India, Extraordinary, vide G.S.R. 645 (E) of the same date, namely :-

In the said Notification, the **Explanation** shall be numbered as **Explanation 1** thereof, and after **Explanation 1** as so numbered, the following **Explanation** shall be inserted, namely :-

Explanation 2.-For the removal of doubts, it is hereby clarified that the benefit under this notification, in the case of goods supplied to the projects financed by the United Nations or an international organisation, is available when the goods brought into the project are not withdrawn by the supplier or contractor and the expression "goods are required for the execution of the project" shall be construed accordingly.'

[F. No. 334/1/2008-TRU]

Sd/-
(S. BAJAJ)

Under Secretary to the Government of India

Note :- The principal Notification No. 84/97-Customs, dated the 11th November, 1997 was published in the Gazette of India, Extraordinary, vide G.S.R. 645 (E), dated the 11th November, 1997 and was last amended by vide Notification No. 107/2001-Customs, dated the 12th October, 2001 published vide number G.S.R. 778 (E), dated the 12th October, 2001.