



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

Notification No. 72/2007-Customs

Dated 21st May, 2007

G.S.R. 364(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 below, 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

S. No. (1)	Notification No. and date (2)	Amendment (3)
1.	92/2004-Customs, dated the 10th September, 2004. [G.S.R. 605 (E), dated the 10th September, 2004]	In the said Notification, - (a) in the opening paragraph, in clause (i), the following words shall be added at the end, namely :- “and items not permitted to be imported as specified in para 3.12.4 of the Policy”; (b) in the opening paragraph, in clause (ii), the following words shall be added at the end, namely :- “but excluding the items not permitted to be imported as specified in para 3.12.4 of the Policy”. (c) after condition (iv), the following condition shall be inserted, namely : - “(v) that the foreign exchange counted towards fulfillment of export obligation (over and above the average) under Export Promotion Capital Goods Scheme shall not be eligible for benefits under the scheme”.
2.	97/2004-Customs, dated the 17th September, 2004. [G.S.R. 620 (E), dated the 17th September, 2004]	In the said Notification, - (a) in paragraph 2, in condition (2), in the third proviso, for the words “imported by agro units”, the words “imported by agro units and units in tiny and cottage sector” shall be substituted; (b) S. No. 3 of the table shall be omitted.

S. No. (1)	Notification No. and date (2)	Amendment (3)
		<p>(c) for S. No. 4, the following S. No. shall be substituted, namely :-</p> <p>“4. spare parts of goods specified at S. Nos. 1 and 2 as actually imported and required for maintenance of capital goods so imported, assembled or manufactured”;</p> <p>(d) in S. No. 5 of the table, the words “including consumables” shall be omitted;</p> <p>(e) after paragraph 3, after the table and before the Explanation, the following paragraph shall be inserted, namely :-</p> <p>“4. waiver of Export Obligation may be considered where, because of force majeure or other unforeseen circumstances/reasons, exporter is unable to fulfill export obligation. Such requests shall be considered by a Committee comprising representative(s) of Department of Commerce and Department of Revenue under Directorate General of Foreign Trade. Decision of this Committee shall be notified by Department of Revenue for implementation”;</p> <p>(f) In the Explanation, in clause (4), in sub-clause (ii), the fifth proviso shall be omitted.</p>
3.	41/2005-Customs, dated, the 9th May, 2005. [G.S.R. 282 (E) dated, the 9th May, 2005].	<p>In the said Notification,-</p> <p>(a) for condition (2), the following condition shall be substituted, namely :-</p> <p>“(2) that the items allowed for import shall be in accordance with paragraph 3.12.4 of the Foreign Trade Policy”;</p> <p>(b) after condition (4), the following conditions shall be inserted, namely,-</p> <p>“(5) that the foreign exchange counted towards fulfillment of export obligation (over and above the average) under Export Promotion Capital Goods Scheme shall not be eligible for benefits under the scheme;</p> <p>(6) that the exports made by EOUs/BTPs who do not avail of direct tax benefits/exemption shall be eligible provided the same is not covered under paragraph 3.8.2.2 of the Policy”;</p>

S. No. (1)	Notification No. and date (2)	Amendment (3)
		<p>(c) after condition (6) as so inserted, the following new paragraph shall be inserted, namely : - “2. The following categories of exports specified in paragraph 3.8.2.2 of the Foreign Trade Policy shall not be taken into account for duty credit scrip entitlement under the scheme :- a. (i) export of imported goods covered under Para 2.35 of Foreign Trade Policy; (ii) exports through transshipment, meaning thereby that exports originating in third country but transshipped through India; b. deemed exports; c. exports made by Social Economic Zone units; and d. items, which are restricted or prohibited for export under Schedule-2 of Export Policy in ITC (HS).”</p>
4.	90/2006-Customs, dated, the 1st September, 2006. [G.S.R. 528 (E) dated, the 1st September, 2006].	<p>In the said Notification,- (a) after condition (6), the following conditions shall be inserted, namely, - “(7) that the exports made by EOUs/EHTPs/BTPs who do not avail of direct tax benefits/exemption shall be eligible, provided the same is not covered under paragraph 3.9.2.2 of the Policy; (8) that the items allowed for import shall be in accordance with Paragraph 3.12.4 of the Foreign Trade Policy ; (9) that the foreign exchange counted towards fulfillment of export obligation (over and above the average) under Export Promotion Capital Goods Scheme shall not be eligible for benefits under the scheme”.</p> <p>(b) for paragraph 2, the following paragraph shall be substituted, namely :- “2. The following categories of exports specified in Paragraph 3.9.2.2 of the Foreign Trade Policy shall not be counted for calculation of export performance or for computation of entitlement under the scheme :- (a) (i) export of imported goods covered under Para 2.35 of Foreign Trade Policy; (ii) exports through transshipment, meaning thereby that exports originating in third country but transshipped through India;</p>

S. No. (1)	Notification No. and date (2)	Amendment (3)
		<ul style="list-style-type: none"> (b) export turnover of Special Economic Zone units or supplies made to such units or Special Economic Zone products exported through Domestic Tariff Area units; (c) deemed exports; (d) service exports; (e) diamonds and other precious, semi precious stones; (f) gold, silver, platinum and other precious metals in any form, including plain and studded jewellery; (g) ores and concentrates, of all types and in all forms; (h) cereals, of all types; (i) sugar, of all types and in all forms; (j) crude/petroleum oil and crude/petroleum based products covered under ITC HS Codes 2709 to 2715, of all types and in all forms; and (k) items, which are restricted or prohibited for export under Schedule-2 of Export Policy in ITC (HS).
5.	91/2006-Customs, dated, the 1st September, 2006. [G.S.R. 529 (E) dated, the 1st September, 2006].	<p>In the said Notification,-</p> <ul style="list-style-type: none"> (a) after condition (6), the following conditions shall be inserted, namely, - <ul style="list-style-type: none"> “(7) that the exports made by EOUs/EHTPs/BTPs who do not avail of direct tax benefits/exemption shall be eligible, provided the same is not covered under paragraph 3.10.2.2 of the Policy; (8) that the items allowed for import shall be in accordance with Paragraph 3.12.4 of the Foreign Trade Policy; (9) that the foreign exchange counted towards fulfillment of export obligation (over and above the average) under Export Promotion Capital Goods Scheme shall not be eligible for benefits under the Scheme”. (b) for paragraph 2 the following paragraph shall be substituted, namely :- <ul style="list-style-type: none"> “2. The following categories of exports specified in paragraph 3.10.2.2 of the Foreign Trade Policy

S. No. (1)	Notification No. and date (2)	Amendment (3)
		<p>shall not be counted for calculation of export performance or for computation of entitlement under the scheme :-</p> <p>(a) (i) export of imported goods covered under Para 2.35 of Foreign Trade Policy;</p> <p>(ii) exports through transshipment, meaning thereby that exports originating in third country but transhipped through India;</p> <p>(b) export turnover of Special Economic Zone units or supplies made to such units or Special Economic Zone products exported through Domestic Tariff Area units; and</p> <p>(c) deemed exports.</p>

Sd/-

(JAGMOHAN SINGH)

Under Secretary to the Government of India

[F. No. 605/05/2007-DBK]

Note : The principal Notification No. 92/2004-Customs, dated the 10th September, 2004 was published in the Gazette of India, Part II, Section 3, Sub-Section (i) Extraordinary vide G.S.R. 605 (E), dated the 10th September, 2004, was subsequently amended by Notification No. 46/2005-Customs, dated the 17th May, 2005 vide G.S.R. 320(E) dated, the 17th May, 2005, 77/2005-Customs, dated the 22nd August, 2005 vide G.S.R. 538 (E) dated the 22nd August, 2005 and 97/2005-Customs, dated the 17th November, 2005 vide G.S.R. 673(E) dated the 17th November, 2005, 43/2006-Customs dated 5th May, 2006 vide G.S.R. 276(E) dated the 5th May, 2006, and 88/2006-Customs, dated the 31st August, 2006 vide G.S.R. 519 (E) dated the 31st August, 2006. The principal Notification No. 97/2004-Customs, dated the 17th September, 2004 was published in the Gazette of India, Part II, Section 3, Sub-Section (i) Extraordinary vide G.S.R. 620 (E), dated the 17th September, 2004 was subsequently amended by Notification No. 27/2005-Customs, dated the 2nd March, 2005 vide G.S.R. 148(E) dated the 2nd March, 2005, 46/2005-Customs, dated the 17th May, 2005 vide G.S.R. 320(E) dated, the 17th May, 2005, 77/2005-Customs, dated the 22nd August, 2005 vide G.S.R. 538 (E) dated the 22nd August, 2005 and 97/2005-Customs, dated the 17th November, 2005 vide G.S.R. 673(E) dated the 17th November, 2005, and 43/2006-Customs, dated, the 5th May, 2006 vide G.S.R. 276 (E) dated the 5th May, 2006. The principal Notification No. 41/2005-Customs, dated the 9th May, 2005 was published in the Gazette of India, Part II, Section 3, Sub-Section (i) Extraordinary vide G.S.R. 282 (E), dated the 9th May, 2005 was subsequently amended by Notification No. 77/2005-Customs, dated the 22nd August, 2005 vide G.S.R. 538 (E) dated the 22nd August, 2005 and 97/2005-Customs, dated the 17th November, 2005 vide G.S.R. 673(E) dated the 17th November, 2005, and 43/2006-Customs, dated, the 5th May, 2006 vide G.S.R. 276 (E) dated the 5th May, 2006. The principal Notification No. 90/2006-Customs, dated the 1st September, 2006 was published in the Gazette of India, Part II, Section 3, Sub-Section (i) Extraordinary vide G.S.R. 528(E), dated the 1st September, 2006. The principal Notification No. 91/2006-Customs, dated the 1st September, 2006 was published in the Gazette of India, Part II, Section 3, Sub-Section (i) Extraordinary vide G.S.R. 529(E), dated the 1st September, 2006.