

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

Notification No. 61/2007-Customs

Dated 3rd May, 2007

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, 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. 21/2002-Customs, dated the 1st March, 2002 which was published in the Gazette of India, Extraordinary, vide number G.S.R.118 (E) of the same date, namely:-

In the said Notification,-

(A) in the Table,-

- (i) against S. No. 187, for the entry in column (4), the entry "Nil" shall be substituted;
- (ii) after S. No. 347 and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)	(6)
"347A.	8802 (except 8802 60 00)	All goods	Nil	-	103
347B.	8802 (except 8802 60 00)	All goods	Nil	-	104
347C.	Any Chapter	Parts (other than rubber tyres or tubes) of aircraft of heading 8802	Nil	-	105";

- (iii) after S. No. 565 and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)	(6)
"566.	2710 19 90	N-Paraffin	7.5%	-	-
567.	75	All goods	2%	-	-
568.	8704	Refrigerated motor vehicles	Nil	-	-";

(B) in the Annexure, after condition No. 102 and the entries relating thereto, the following conditions shall be inserted, namely :-

Condition No.	Conditions
"103.	If,- (a) the aircraft is imported by :- (i) the Aero Club of India, New Delhi, recognized as a National Sports Federation by Ministry of Youth Affairs and Sports, Government of India; or (ii) a Flying Training Institute approved by the competent authority in the Ministry of Civil Aviation; and (b) the importer has been granted approval by the competent authority in the Ministry of Civil Aviation to import aircraft for use in imparting training; and

Condition No.	Conditions
<p>(c) the importer furnishes an undertaking to the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, at the time of importation that :-</p> <p>a. the said aircraft shall be used for the specified purpose only and he shall pay on demand, in the event of his failure to use the imported aircraft for the specified purpose, an amount equal to the duty payable on the said aircraft but for the exemption under this Notification;</p> <p>b. the aircraft imported under this concession shall not be sold/transferred to an entity other than a flying training institute approved by the Directorate General of Civil Aviation.</p> <p>(i) the aircraft are imported by an operator who has been granted approval by the competent authority in the Ministry of Civil Aviation to import aircraft for providing non-scheduled (passenger) services or non-scheduled (charter) services; and</p> <p>(ii) the importer furnishes an undertaking to the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, at the time of importation that :-</p> <p>a. the said aircraft shall be used only for providing non-scheduled (passenger) services or non-scheduled (charter) services, as the case may be; and</p> <p>b. he shall pay on demand, in the event of his failure to use the imported aircraft for the specified purpose, an amount equal to the duty payable on the said aircraft but for the exemption under this Notification.</p>	
104.	<p>Explanation.-for the purposes of this entry,-</p> <p>(a) 'operator' means a person, organization, or enterprise engaged in or offering to engage in aircraft operation;</p> <p>(b) 'non-scheduled (passenger) services' means air transport services other than Scheduled (passenger) air transport services as defined in rule 3 of the Aircraft Rules 1937.</p> <p>(c) 'non-scheduled (charter) services' mean services provided by a 'non-scheduled (charter) air transport operator', for charter or hire of an aircraft to any person, with published tariff, and who is registered with and approved by Directorate General of Civil Aviation for such purposes, and who conforms to the civil aviation requirement under the provision of rule 133A of the Aircraft Rules 1937:</p> <p>Provided that such Air charter operator is a dedicated company or partnership firm for the above purposes.</p> <p>If,-</p> <p>(i) imported for servicing, repair or maintenance of aircraft imported or procured by Aero Club of India; or</p> <p>(ii) imported for servicing, repair or maintenance of aircraft, which are used for flying training purposes or for operating non-scheduled (passenger) service or non-scheduled (charter) services;</p>

Condition No.	Conditions
105.	<p>(iii) the importer furnishes an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, at the time of importation that :-</p> <p>a. the imported goods shall be used for the specified purpose only; and</p> <p>b. he shall pay on demand, in the event of his failure to use the imported goods for the specified purpose, an amount equal to the duty payable on the said goods but for the exemption under this Notification.</p> <p>Explanation.- The expressions, "Aero Club of India", "operator", "non-scheduled (passenger) services" and "non-scheduled (charter) services" shall have the meanings respectively assigned to them in Condition No. 103 or 104 above."</p>

Sd/-
(S. BAJAJ)

Under Secretary to the Government of India

[F.No.B-1/8/2007-TRU]

Note : The principal Notification was published in the Gazette of India, Extraordinary, vide number G.S.R. 118(E), dated the 1st March, 2002 and was last amended by Notification No. 58/2007-Customs, dated the 13th April, 2007 which was published in the Gazette of India, Extraordinary, vide number G.S.R. 292 (E), dated the 13th April, 2007.