

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

Notification No. 24/2007-Central Excise

Dated 3rd May, 2007

G.S.R.(E).- In exercise of the powers conferred by Sub-Section (1) of Section 5A of the Central Excise Act, 1944 (1 of 1944), 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. 6/2006-Central Excise, dated the 1st March, 2006 which was published in the Gazette of India, Extraordinary, vide number G.S.R. 96(E), dated the 1st March, 2006, namely :-

In the said Notification,

(A) in the Table,-

- (i) against S. No. 8B, in column (3), in item (a), after the words "Ultra-filtration technology using poly acrylonite membranes", the words "or polysulphone membranes" shall be inserted;
- (ii) after S. No. 44 and the entries relating thereto, the following S. No. and entries shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)
"44A	8704	Refrigerated motor vehicles	8%	-";

(iii) after S. No. 54C and the entries relating thereto, the following entries shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)
"54D	8802	All goods	Nil	23
54E	8802	All goods	Nil	24
54F	Any Chapter	Parts (other than rubber tyres or tubes) of aircraft of heading 8802	Nil	25";

(iv) after S. No. 75 and the entries relating thereto, the following S. No. and entries shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)
"75A	9607	All goods	8%	-";

(B) in the Annexure, after condition No. 22 and the entries relating thereto, the following conditions shall be inserted, namely :-

Condition No.	Conditions
"23	If,- (a) the aircraft is procured 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

Condition No.	Conditions
24	<p>(b) such club or training institute has been granted approval by the competent authority in the Ministry of Civil Aviation to procure aircraft for use in imparting training; and</p> <p>(c) such aircraft is used only for imparting training.</p> <p>If, -</p> <p>(i) the aircraft is procured by an operator who has been granted approval by the competent authority in the Ministry of Civil Aviation to procure aircraft for providing non-scheduled (passenger) services or non-scheduled (charter) services; and</p> <p>(ii) such aircraft is used only for providing non-scheduled (passenger) services or non-scheduled (charter) services.</p> <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) procured for servicing, repair or maintenance of aircraft procured by Aero Club of India; or</p> <p>(ii) procured for servicing, repair or maintenance of aircraft, which are used for imparting flying training in a Flying Training Institute approved by the competent authority in the Ministry of Civil Aviation or for operating non-scheduled (passenger) services or non-scheduled (charter) services.</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. 23 or 24 above."</p>

Sd/-

(S. BAJAJ)

Under Secretary to the Government of India

[F.No.B-1/10/2007-TRU]

Note :- The principal Notification was published in the Gazette of India, Extraordinary, vide number G.S.R.96(E), dated the 1st March, 2006, and was last amended by Notification No. 19/2007-Central Excise, dated the 7th March, 2007 and published vide number G.S.R. 178(E), dated the 7th March, 2007.