



**Government of India  
Ministry of Finance  
Department of Revenue  
New Delhi**

**Customs**

**Notification No. 90 /2004 - Customs**

Dated 10th September, 2004

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 materials required for the manufacture of the final goods when imported into India, from whole of the duty of customs leviable thereon under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), subject to the following conditions, namely :-

- (i) that the importer has been granted Duty Free Replenishment Certificate or Duty Free Replenishment Certificate for Intermediate Supply, as the case may be, by the Licensing Authority, for import of the said materials in terms of Chapter 4 of the Foreign Trade Policy, and the said Duty Free Replenishment Certificate or Duty Free Replenishment Certificate for Intermediate Supply, as the case may be, is produced at the time of clearance for debit by the proper officer of customs;
- (ii) that the said Duty Free Replenishment Certificate or Duty Free Replenishment Certificate for Intermediate Supply, as the case may be, contains the endorsements specifying, *inter alia*, -
  - (a) the Standard Input Output Norm number, description and value of the resultant product exported;
  - (b) the shipping bill number(s) and date(s) and FOB value in Indian rupees of the resultant product or excise certified invoice number(s) with value in Indian rupees in the case of supplies made under the categories of deemed exports in terms of paragraph 8.2 of the Foreign Trade Policy; and
  - (c) the description, value and quantity of the materials which are allowed to be imported :

Provided that in respect of resultant product specified in paragraph 4.31 of the Hand Book of Procedures (Volume I) of the Foreign Trade Policy, the materials permitted in the said Duty Free Replenishment Certificate or Duty Free Replenishment Certificate for Intermediate Supply, as the case may be, shall be of the same quality, technical characteristics and specifications as the materials used in the said resultant product :

Provided further that in respect of said resultant products the exporter shall give declaration with regard to technical characteristics, quality and specification of materials used in the shipping bill;

- (iii) that the said Duty Free Replenishment Certificate or Duty Free Replenishment Certificate for Intermediate Supply, as the case may be, or materials shall be freely transferable :

Provided that the Duty Free Replenishment Certificate or Duty Free Replenishment Certificate for Intermediate Supply, as the case may be, or the materials imported shall not be transferable if in respect of goods the Standard Input Output Norms are subject to actual user condition or where the export proceeds have not been realized or for import of fuel under the general norms :

Provided further that in respect of canalized fuel, the import entitlement shall be transferable to a canalizing agency authorised by the Government of India in the Ministry of Petroleum and Natural Gas.

- (iv) that the imports and exports are undertaken through sea ports at Mumbai, Kolkata, Cochin, Magdalla, Kakinada, Kandla, Mangalore, Marmagoa, Chennai, Nhava Sheva, Paradeep, Pipavav, Sikka, Tuticorin, Visakhapatnam, Dahej, Mundhra, Nagapattinam, Okha, Jamnagar and Muldwarka or through any of the airports at Ahmedabad, Bangalore, Bhubaneswar, Mumbai, Kolkata, Coimbatore, Delhi, Hyderabad, Jaipur, Chennai, Srinagar, Trivandrum, Varanasi, Nagpur and Cochin or through any of the Inland Container Depots at Agra, Bangalore, Coimbatore, Delhi, Faridabad, Gauhati, Guntur, Hyderabad, Jaipur, Jalandhar, Kanpur, Ludhiana, Moradabad, Nagpur, Pimpri (Pune), Pitampur (Indore), Surat, Tirupur, Varanasi, Nasik, Rudrapur (Nainital), Dighi (Pune), Vadodara, Daulatabad (Wanjarwadi and Maliwada), Waluj (Aurangabad), Anaparthi (Andhra Pradesh), Salem, Malanpur, Singanalur, Jodhpur, Kota, Udaipur, Ahmedabad, Bhiwadi, Madurai, Bhilwara, Pondicherry, Garhi Harsaru, Bhatinda, Dappar (Dera Bassi), Chheharata (Amritsar), Karur, Miraj, Rewari, Bhusawal, Jamshedpur, Surajpur and Dadri or through the Land Customs Station at Ranaghat, Singhabad, Raxaul, Jogbani, Nautanva (Sonauli), Petrapole and Mahadipur.

Provided that the Commissioner of Customs may, by special order and subject to such conditions as may be specified by him, permit import and export from any other seaport, airport or inland container depot or through a land customs station :

Provided further that in case of supplies made under the categories of deemed export in terms of paragraph 8.2 of the Foreign Trade Policy, import of materials may be permitted from any of the seaports, airports, inland container depots or land customs stations.

Explanation. - For the purposes of this notification, -

- (i) "Foreign Trade Policy" means Foreign Trade Policy 2004-09, published in the notification of the Government of India in the Ministry of Commerce and Industry vide No. 1/2004, dated the 31st August, 2004;
- (ii) "Licensing Authority" means the Director General of Foreign Trade appointed under Section 6 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or an officer authorized by him to grant a licence under the said Act;



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- (iii) "Materials" means -
  - (a) raw materials, components, intermediates, consumables and parts used in the manufacture of resultant product;
  - (b) packaging materials required for packing of resultant product; and
  - (c) fuel

*Sd/-*  
 (H. K. PRASAD)  
 Under Secretary to the  
 Government of India

F. No. 605/40/2004-DBK

**Government of India**  
**Ministry of Finance**  
**Department of Revenue**  
**New Delhi**

**Customs**

**Notification No. 96/2004 - Customs**

Dated 17th September, 2004

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 the goods of description specified in column (2) of the Table below, when imported into India, -

- (a) from so much of duty of customs leviable thereon under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as is in excess of the amount calculated at the rate specified in the corresponding entry in column (3) of the said Table;
- (b) from so much of additional duty leviable thereon under Section 3 of the said Customs Tariff Act, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table;

subject to the following conditions, namely :-

- (i) that the importer has been issued a Duty Entitlement Pass Book by the Licensing Authority in terms of paragraph 4.3 or paragraph 7.9 of the Foreign Trade Policy;
- (ii) that the importer has been permitted credit entries in the said Duty Entitlement Pass Book by the Licensing Authority at the rates notified by the Government of India in the Ministry of Commerce and Industry for the products exported;
- (iii) that the said Duty Entitlement Pass Book is produced before the proper officer of Customs for debit of the duties leviable on the goods, but for exemption contained herein :

Provided that exemption from duty shall not be admissible if there is insufficient credit in the said Duty Entitlement Pass Book for debiting the duty leviable on the goods, but for this exemption.

- (iv) the said Duty Entitlement Pass Book shall be valid for twenty four months from the date of issue or such extended period as may be granted by the Licensing Authority for import and export only, at the port of registration which shall be one of the sea ports at Mumbai, Kolkata, Cochin, Magdalla, Kakinada, Kandla, Mangalore, Marmagoa, Chennai, Nhava Sheva, Paradeep,

Pipavav, Sikka, Tuticorin, Visakhapatnam, Dahej, Mundhra, Nagapattinam, Okha, Jamnagar and Muldwarka or through any of the airports at Ahmedabad, Bangalore, Bhubaneswar, Mumbai, Kolkata, Coimbatore, Delhi, Hyderabad, Jaipur, Chennai, Srinagar, Trivandrum, Varanasi, Nagpur and Cochin or through any of the Inland Container Depots at Agra, Bangalore, Coimbatore, Delhi, Faridabad, Gauhati, Guntur, Hyderabad, Jaipur, Jalandhar, Kanpur, Ludhiana, Moradabad, Nagpur, Pimpri (Pune), Pitampur (Indore), Surat, Tirupur, Varanasi, Nasik, Rudrapur (Nainital), Dighi (Pune), Vadodara, Daulatabad (Wanjarwadi and Maliwada), Waluj (Aurangabad), Anaparthi (Andhra Pradesh), Salem, Malanpur, Singanalur, Jodhpur, Kota, Udaipur, Ahmedabad, Bhiwadi, Madurai, Bhilwara, Pondicherry, Garhi Harsaru, Bhatinda, Dappar (Dera Bassi), Chheharata (Amritsar), Karur, Miraj, Rewari, Bhusawal, Jamshedpur, Surajpur and Dadri or through the Land Customs Station at Ranaghat, Singhabad, Raxaul, Jogbani, Nautanva (Sonauli), Petrapole and Mahadipur :

Provided that where the expiry of the Duty Entitlement Pass Book falls before the last day of the month, such Duty Entitlement Pass Book shall be deemed to be valid till the last day of the said month.

Provided further that the Commissioner of Customs may, by special order and subject to such conditions as may be specified by him, permit imports and exports from any other sea port, airport, inland container depot or through any land customs station;

- (v) that where the importer does not claim exemption from the additional duty of customs leviable under Section 3 of the Customs Tariff Act, 1975 (51 of 1975), he shall be deemed not to have availed the exemption from the duty specified in the First Schedule to the said Customs Tariff Act for the purpose of calculation of the said additional duty of customs;
- (vi) that the importer shall be entitled to avail the drawback or CENVAT credit of additional duty leviable under Section 3 of the said Customs Tariff Act against the amount debited in the said Duty Entitlement Pass Book;
- (vii) that where benefit of exemption from duty is claimed by a person, who is not a Duty Entitlement Pass Book holder, such benefit shall be permissible only against specific amount of credit, not being a provisional credit, transferred by a Duty Entitlement Pass Book holder to such person.

2. This notification shall have effect upto and inclusive of the 31st day of March, 2005.

**Table**

<i>S. No.</i>	<i>Description of goods</i>	<i>Standard rate</i>	<i>Additional duty rate</i>
(1)	(2)	(3)	(4)
1.	Goods other than edible oils	Nil	Nil
2.	Edible oils	50% of applied rate of duty	50% of applied rate of additional duty