



वित्त मंत्रालय / Ministry of Finance
राजस्व विभाग / Department of Revenue
सीमा शुल्क आयुक्त के कार्यालय / Office of the Commissioner of Customs
कस्टम हाउस, नई हार्बर एस्टेट / Custom House, New Harbour Estate
तूत्तुकुडि - 628 004 / Thoothukudi - 628004.
दूरभाष / Tel: 0461 2352655, 2352633 फेक्स / Fax 0461 2352019

PUBLIC NOTICE NO. 32/2013

The following Circular and instruction issued by the Government of India, Ministry of Finance, Department of Revenue, Central Board of Excise & Customs is enclosed for guidance of the officers / Exporters / Importers/ Clearing Agents and Trading Public.

Received from	File No. & Date	Subject
Tax Research Unit, New Delhi	F. No. 332/11/2013-TRU dated 13.11.2013	Demobilisation of Plants & Equipment from project site (on completion) procured with duty exemption under Notification No. 84/97-Customs and 108/95-CE for execution of eligible infrastructure projects.

Dated: 17.12.2013
Custom House, Tuticorin


(D.RANJITHKUMAR)
ASSISTANT COMMISSIONER

(Issued from file C. No. VIII / 48/ 353 /2013-Cus.Pol Vol. II)

To
As per Mailing List I & II

Copy submitted to the Chief Commissioner of Customs (Preventive), Trichy



F.No. 332/11/2013-TRU
Government of India
Ministry of Finance
Department of Revenue
(Tax Research Unit)



To,

New Delhi, dated the 13th November, 2013

All Chief Commissioners of Customs.
All Chief Commissioners of Customs & Central Excise.
All Chief Commissioners of Central Excise.
All Directors General of CBEC.

Subject: Demobilization of Plants & Equipment from project site (on completion) procured with duty exemption under notification no.84/97 - Customs and 108/95 - CE for execution of eligible infrastructure projects (funded by international agencies).

Sir / Madam,

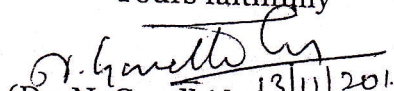
Notification No.84/97-Customs dated 11.11.1997 and notification No.108/95-CE, dated 28.08.1995 provides full exemption from customs and excise duty to goods imported/procured by UN or an International Organisation for execution of the projects financed by the UN or an International Organization and approved by the GoI. It was subsequently clarified vide notification Nos. 24/2008- Customs and 13/2008-Central Excise both dated 1.3.2008 that the intention is to extend the benefit of exemption only to such goods that are supplied permanently to the project.

2. Representations have been received from trade & industry association stating that the exempted goods may be allowed to be transferred for use at other Project sites which are eligible /funded by notified International Funding agency like World Bank, ADB, JICA etc. on the lines as has been permitted in the case of specified goods imported for petroleum operations under oil exploration licensees and sub-contractor of the licensee vide circular No. 21/2013- customs, dated 16.05.2013.

3. In this regard, I have been directed to request you to convey your views on the issue, along with the details like the revenue implication in case it is decided to allow transfer of the goods imported/procured locally prior to 01.03.2008 under the above said notifications and the details of show-cause notice issued.

4. The requisite information may kindly be sent expeditiously.

Yours faithfully


(Dr. N. Gandhi Kumar)
Technical Officer (TRU)
23095543