

# Public Notice No.1 /2007

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
**OFFICE OF THE COMMISSIONER OF CUSTOMS**  
**CUSTOM HOUSE, NEW HARBOUR ESTATE, TUTICORIN – 628 004**  
**PUBLIC NOTICE NO. 01/2007**

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

Sl. No	Circular No./ Date/File No	Subject
1	CBEC Circular 01/2007-Cus dated 03.01.2007	Clarification of term 'Software' for the purpose of eligibility of notification no. 153/93-Cus dated 13.08.1993 as amended-reg.

(Issued from file C.No.VIII/48/05/07- Cus. Pol)

Dated: 08.01.2007 (M.N. DHAR)

Custom House, Tuticorin ADDITIONAL COMMISSIONER

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Circular no. 01 /2007-Cus  
F.No. DGEP/IMSC (STP & EHTP)/305/2006  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise & Customs  
Directorate General of Export Promotion  
3rd January, 2007

Sub: Clarification of term 'Software' for the purpose of eligibility of notification no. 153/93-Cus dated 13.08.1993 as amended-reg.

CBEC has received reference from the Ministry of Communication and Information Technology regarding the scope of the term "export of software" in notification no. 153/93-Cus dated 13.08.1993.

2. This matter has been examined. Goods are imported under notification no. 153/93-Cus dated 13.08.2003 to create telematic infrastructure facility for Software Technology Park (STP). Units in STP operate under notification 52/2003-Cus dated 31.03.2003, which permits duty free import of specified goods for setting up a STP unit for manufacture or development of software, data entry and conversion, data processing, data analysis and control data management or call center services for export. Keeping in view the scope of activities permitted in a STP unit, the meaning of the term "export of software" mentioned in notification no. 153/93-Cus dated 13.08.1993 needs to be construed in line with the activities permitted under notification 52/2003-Cus dated 31.03.2003.

3. In view of the above, it is clarified that the term "export of software" used in notification no. 153/93-Cus includes all the activities of manufacture or development of software, data entry and conversion, data processing, data analysis and control data management or call center services for export as permitted under notification no. 52/2003-Cus dated 31.03.2003.

4. Wide publicity may please be given to the clarification by way of issuance of Public Notice. Difficulties, if any, in implementation of this clarification, may be brought to the notice of the Directorate General of Export Promotion, New Delhi.

5. This circular is issued with the approval of CBEC.

