GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 29/2016-Customs
New Delhi, the 26th April, 2016

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, 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. 12/2012- Customs, dated the 17th March, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 185(E), dated the 17th March, 2012, namely:-

(i) in the Table, against serial number 448, in column No. (6), for the entry “5 and 73”, the entry “73” shall be substituted;

(ii) in the ANNEXURE, against Condition No. 73, for the Conditions, the following shall be substituted, namely:-

“If,-

(A) imported by units approved by Director General of Civil Aviation (DGCA) in the Ministry of Civil Aviation, for maintenance, repair, or overhauling of-

(a) aircraft registered in India; or

(b) aircraft not registered in India, which are brought into India for the purpose of flight to or across India, or for the purpose of maintenance, repair or overhauling and which are intended to be removed from India within six months or for such periods as extended by the DGCA, as the case may be;

(B) the importer submits documents duly certified by the DGCA approved Quality Managers of aircraft maintenance organisations indicating such parts, testing equipment, tools and tool-kits;

(C) the importer maintains a proper account of import, use and consumption of the specified goods imported for the purpose of maintenance, repair or overhauling of aircrafts and submits such account periodically to the Commissioner of Customs in such manner as may be specified by the said Commissioner;

(D) the importer, by the execution of bond, in such form and for such sum as may be specified by the said Commissioner, binds himself to pay on demand an amount equal to the duty leviable,-

(i) on parts, tools and tool kits as are not proved to the satisfaction of the said Commissioner to have been used or consumed for the aforesaid purpose;
(ii) on the testing equipment, as are not proved to the satisfaction of the said Commissioner to have been installed or otherwise used for the aforesaid purposes, within a period of three years from the date of importation thereof or within such extended period as that Commissioner, on being satisfied that there is sufficient cause for not installing, using or consuming as the case may be, for the aforesaid purposes within the said period, allow.”;

[F.No. B-1/6/2016-TRU]

(Anurag Sehgal)
Under Secretary to the Government of India

Note: The principal notification No. 12/2012-Customs, dated the 17th March, 2012 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 185(E), dated the 17th March, 2012 and was last amended by notification No. 24/2016-Customs, dated the 28th March 2016, which was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 345(E), dated the 28th March 2016.