

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
Notification No.65/2017 –Customs

New Delhi, the 8th July, 2017

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) and sub-section (12) of section 3, of Customs Tariff Act, 1975 (51 of 1975), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the Notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 50/2017-Customs dated the 30th June 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 785 (E), dated the 30th June, 2017, namely:-
In the said notification,

(i) in the Table, after S. No. 547 and the entries relating thereto, the following shall be inserted, namely:-

“547 A	88 or any other chapter	Aircrafts, aircraft engines and other aircraft parts imported into India under a transaction covered by item 1(b) or 5(f) of Schedule II of the Central Goods and Services Tax Act, 2017	-	Nil	102;”
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(ii) in the Annexure, after Condition No. 101, the following shall be inserted, namely:-

Condition No.	Condition
“102	The importer, by the execution of bond, in such form and for such sum as may be specified by the Commissioner of Customs, binds himself, - (i) to pay Integrated tax leviable under section 5(1) of the IGST Act, 2017 on supply of service covered by item 1(b) or 5(f) of Schedule II of the Central Goods and Services Tax Act, 2017; (ii) not to sell or part with the goods, without the prior permission of the Commissioner of Customs of the port of importation; (iii) to re-export the goods within 3 months from the expiry of the period for which they were supplied under a transaction covered by item 1(b) or 5(f) of Schedule II of the Central Goods and Services Tax Act, 2017 out of India; (iv) to pay on demand an amount equal to the integrated tax payable on the said goods but for the exemption under this notification in the event of violation of any of the above conditions.”

[F.No. 354/134/2017-TRU]

(Pramod Kumar)
Deputy Secretary to the Government of India