

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

New Delhi, the 25<sup>th</sup> May, 2015

**Notification No. 34/2015-Customs**

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 erstwhile Ministry of Finance and Company Affairs (Department of Revenue) No. 52/2003- Customs, dated the 31<sup>th</sup> March, 2003, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R 274 (E), dated the 31<sup>st</sup> March, 2003, namely:-

In the said notification,-

(a) in the opening paragraph,-

(i) in condition (3), in clause (d), in sub-clause (I), for items (i) and (ii), the following items shall be substituted, namely:-

"(i) in the case of capital goods, such goods are not proved to the satisfaction of the said officer to have been installed or otherwise used within the unit, within the period of validity of the Letter of Permission (LoP);

(ii) in the case of goods other than capital goods, such goods as are not proved to the satisfaction of the said officer to have been used in connection with the production or packaging of goods for export out of India or cleared for home consumption within the period of validity of the Letter of Permission (LoP);";

(ii) for condition (8), the following condition shall be substituted, namely:-

"(8) Subject to the satisfaction of the said officer, duty shall not be leviable in respect of capital goods, raw material, consumables, spares, goods manufactured, processed or packaged, and scrap or waste or remnants or rejects are destroyed within the unit after intimation to Customs authorities or destroyed outside the unit with permission of Customs authorities:

Provided that this condition shall not apply in case of unit engaged in manufacture and export of gold, silver, platinum, diamond, precious and semi precious stones.";

(b) in paragraph 13, in Explanation, after clause (xiv), the following clause shall be inserted, namely:-

" (xv) "Letter of Permission (LoP)" has the same meaning as assigned in Chapter 6 of the Foreign Trade Policy 2015-20 notified by the Government of India in the Ministry of Commerce and Industry, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) vide notification No. 01/2015-2020, dated the 1<sup>st</sup> April, 2015."

(F.No: DGEP/FTP/23/2014-EOU & G&J)

(SANJAY KUMAR)

Under Secretary to the Government of India

Note:- The principal notification no. 52/2003-Customs, dated the 31<sup>st</sup> March, 2003 was published in the Gazette of India, Extraordinary, Part -II, Section 3, sub-section (i) vide number G.S.R 274 (E), dated the 31<sup>st</sup> March, 2003, and last amended by notification No. 33/2015-Customs, dated the 15<sup>th</sup> May, 2015, published vide number G.S.R 387 (E) dated the 15<sup>th</sup> May, 2015.