

28th January, 2004.

Notification No. 31/2004 - Customs

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 amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 52/2003-CUSTOMS, dated the 31st March, 2003, namely

In the said notification, for paragraph 9, the following paragraph shall be substituted, namely:-

"9. Notwithstanding anything contained in this notification, the exemption contained herein shall also apply to computers and computer peripherals including printer, plotter, scanner, monitor, keyboard and storage unit, when donated by the unit two years after their import or procurement and use by the unit, to -

- (i) a School run by the Central Government or, Government of a State or, a Union territory or, a local body;
- (ii) an Educational Institution run on non-commercial basis by any organization;
- (iii) a Registered Charitable Hospital;
- (iv) a Public Library;
- (v) a Public Funded Research and Development Establishment;
- (vi) a Community Information Centre run by, the Central Government or, Government of a State or, a Union territory or, local body;
- (vii) an Adult Education Centre run by the Central Government or, Government of a State or, a Union territory or, a local body, or
- (viii) an organisation of the Central Government or, a Government of a State or, a Union territory,

subject to the condition that the donor unit undertakes to observe the procedure prescribed by the Deputy Commissioner of Customs or Assistant Commissioner of Customs having jurisdiction over the donor unit, for transport of the said goods from the donor unit to the premises of the donee and such goods shall not be used by the donee for any commercial purposes, and shall not be sold, disposed of, gifted, loaned, exchanged or parted with, without the permission of the said Deputy Commissioner or Assistant Commissioner of Customs, within a period of five years from the date of receipt of the said goods and during the said period of five years, the jurisdictional Deputy Commissioner of Customs or Assistant Commissioner of Customs may inspect those organisations on random basis to ensure that the computers are actually there and have not been diverted or put to unauthorized use:

Provided that where the donee is an organisation but not run by the Central Government, Government of a State or a Union territory or a local body, the donor unit shall furnish a certificate issued by the relevant Department of the Central Government or, the concerned State Government or, the Government of the Union territory, as the case may be, certifying that the said organisation is recognised by the Central Government or the said State Government or the Government of the Union territory and is run on a non-commercial basis".

V.Kezo
Under Secretary to the Government of India.

F.No.528/133/03-CUS (TU)

Note : The Principal notification was published in the Gazette of India, Extraordinary, vide notification No.52/2003-CUSTOMS, dated the 31st March, 2003 [G.S.R. 274(E), dated the 31st March, 2003]