

[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. 25/ 2013-Customs

New Delhi, dated the 8th May, 2013

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, vide number G.S.R. 185(E), dated the 17th March, 2012, namely:-

In the said notification,-

(a) in the Table,-

(i) after serial number 139 and the entries relating thereto, the following serial number and the entries shall be inserted, namely:-

“139 A	2711 11 00, 2711 21 00	Liquefied natural gas (LNG) and natural gas when imported by Gail NTPC JV or Petronet LNG Ltd. for supply to a generating company as defined in section 2(28) of the Electricity Act, 2003 (36 of 2003) to supply electrical energy or to engage in the business of supplying electrical energy, for generation of electrical energy: Provided that the exemption shall not be available if such liquefied natural gas (LNG) and natural gas (NG), is used for generation of electrical energy by captive generating plant as defined in section 2(8) of the Electricity Act, 2003 (36 of 2003)”.	Nil	-	100;
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(ii) against serial number 150, for the entry in column (2), the entries “28 (except 2823 00 10)” shall be substituted;

(iii) against serial number 231, for the entry in column (4), the entry “7.5%” shall be substituted;

(iv) against serial number 237, for the entry in column (4), the entry “7.5%” shall be substituted;

(v) against serial number 238, for the entry in column (4), the entry “7.5%” shall be substituted;

(vi) against serial number 239, for the entry in column (4), the entry “7.5%” shall be substituted;

(vii) against serial number 240, for the entry in column (4), the entry “7.5%” shall be substituted;

(viii) against serial number 332, for the entry in column (4), the entry “2.5%” shall be substituted;

(ix) against serial number 333, for the entry in column (4), the entry “2.5%” shall be substituted;

(x) against serial number 338, for the entry in column (4), the entry “2.5%” shall be substituted.

(b) in the ANNEXURE,-

(i) after Condition number 99 and the entries relating thereto, the following condition number and the entries shall be inserted, namely:-

“ 100	If,- (a) the importer furnishes security by way of bank guarantee of an amount equal to the difference between the duty leviable on such goods but for the exemption contained therein and the duty levied at the time of import, to the Deputy Commissioner or the Assistant Commissioner of Customs, as the case may be; (b) the importer produces a certificate from the jurisdictional Deputy Commissioner or the Assistant Commissioner of Central Excise, as the case may be, of the generating company within a period of six months from the date of import, or such extended period not exceeding a further period of six months as the Commissioner of
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	<p>Customs may allow, to the effect that the said Liquefied natural gas (LNG) and natural gas (NG) so imported and supplied has been utilised for generating and supplying electrical energy by the said generating company;</p> <p>(c) the importer furnishes an undertaking to pay, on demand, in the event of his failure to comply with any of the aforesaid conditions, an amount equal to the difference between the duty leviable on such goods but for the exemption contained therein and the duty levied at the time of import, along with the applicable interest thereon.</p>
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[F.No.334/3/2013-TRU]

(Raj Kumar Digvijay)
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 21/2013-Customs, dated the 18th April, 2013 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.253 (E), dated the 18th April, 2013 .