

Notification No. 51/96-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 exempts goods falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and specified in column (3) of the Table hereto annexed, from so much of that portion of the duty of customs leviable thereon which is specified in the said First Schedule as is in excess of the amount calculated at the rate of five percent advalorem and from the **whole of the additional duty** leviable thereon under section 3 of the said Customs Tariff Act, when imported into India, by importers specified in column (2) of the said Table, subject to the conditions specified in the corresponding entry in column (4) of the said Table.

2. This notification shall come into force with effect from the 1st day of September, 1996.

Table

S. No.	Name of the importer	Description of goods	Conditions
(1)	(2)	(3)	(4)
1.	Public funded research institution or a university or an Indian Institute of Technology or Indian Institute of Science, Bangalore or a Regional Engineering College, other than a hospital	(a) Scientific and technical instruments, apparatus, equipment (including computers); (b) accessories, parts, consumables and live animals (for experimental purposes); (c) Computer software, Compact Disc-Read Only Memory (CD-ROM), recorded magnetic tapes, microfilms, microfiches; (d) proto-types, the C.I.F. value of which does not exceed rupees fifty thousand in a financial year.	(i) The goods 'are imported by or for delivery to- (a) a public funded research institution under the administrative control of the Department of Space or the Department of Atomic Energy or the Department of Defence Research and Development of the Government of India, or (b) an institution registered with the Government of India in Department of Scientific and Industrial Research; and the importer produces a certificate to this effect from an officer not below the rank of a Deputy Secretary in the concerned Department; (ii) The importer produces, at the time of importation, a certificate from the head of the institution, in each case, certifying that the said goods are required for research purposes only; (iii) In the case of import of live animals for experimental purposes, the importer produces, at the time of importation, a certificate from the Head of the Institution that the live animals are required for research purposes and enclose a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments on Animals; and (iv) When the goods are imported for delivery to an institution, the certificates specified in items (i) and (ii), as the case may be,

			<p>items (i), (ii) and (iii) above shall be produced at the time of clearance of the goods from a warehouse appointed under Section 57 or 58 of the Customs Act, 1962 (52 of 1962).</p> <p>(b) is registered with the Government of India in Department of Scientific and Industrial Research; and</p> <p>(ii) produces, at the time of importation, a certificate from the head of the institution, in each case, certifying that the said goods are required for research purposes only.</p>
2.	Non-commercial research institutions, other than a hospital	<p>(a) Scientific and technical instruments, apparatus, equipment (including computers; (b) accessories, parts, consumables and live animals (for experimental purposes) (c) computer software, Compact Disc-Read Only Memory (CD-ROM), recorded magnetic tapes, microfilms. Microfiches; (d) proto-types.</p>	<p>(i) The importer is registered with the Government of India in the Department of Scientific and Industrial Research;</p> <p>(ii) an officer not below the rank of a Deputy Secretary to the Government of India in the said Department certifies, in each case, that the importer is not engaged in any commercial activity and that the said goods are required for research purposes only;</p> <p>(iii) in the case of import of live animals for experimental purposes, the importer produces, at the time of importation, a no objection certificate for the said import from the Committee for the purpose of Control and Supervision of Experiments on Animals and a certificate from an officer not below the rank of Deputy Secretary to the Government of India in the said Department stating that live animals are required for research purposes;</p> <p>(iv) the goods are covered by a Pass-Book issued by the said Department.</p> <p>(v) the aggregate C.I.F. value of imports under this exemption does not exceed rupees two crores in the case of consumables, rupees fifty thousand in the case of proto-types and rupees five crores in other cases, in a financial year.</p>

Explanation.-For the purposes of this notification, the expression,-

(a) "Publerritory;

(b) "Universic funded research institution" means a research institution in the case of which not less than fifty per cent of the recurring expenditure is met by the Central Government or the Government of any State or the administration of any Union tity" means a university established or incorporatred by or under a Central, State or Provincial Act and includes-

(i) an institution declared under section 3 of the University Grants Commission Act, 1956 (3 of 1956) to be a university for the purposes of that Act;

(ii) an institution declared by Parliament by law to be an institution of national importance;

(iii) a college maintained by, or affiliated to, a University;

(c) "Head" means -

(i) in relation to an institution, the Director thereof (by whatever name called);

(ii) in relation to a University, the Registrar thereof (by whatever name called);

(iii) in relation to a college, the Principal thereof (by whatever name called);

(d) "Hospital" includes any Institution, Centre, Trust, Society, Association, Laboratory, Clinic or Maternity Home which renders medical, surgical or diagnostic treatment.

Notification No. 51/96-Cus., dated 23-7-1996 as amended by notification Nos.93/96-Cus., dated 11-12-1996; No.19/97-Cus., dated 1-3-1997 vide corrigendum M.F.(D.R.) F.No. B-40/11/96-TRU, dated 25-10-1996 as amended by Notification No. 28/98-Cus., dated 2-6-1998. and No. 20/2000-Cus; dated 1-3-2000 and 24/2002 dt.01.03.2002