

[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. 01/2019 - Customs**

New Delhi, the 10<sup>th</sup> January, 2019

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, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in each of the notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of the Table below, in the manner as specified in the corresponding entry in column (3) of the said Table, namely :-

**Table**

S. No.	Notification number and date	Amendments
(1)	(2)	(3)
1.	18/2015-Customs, dated the 1 <sup>st</sup> April, 2015 [published <i>vide</i> number G.S.R. 254 (E), dated the 1 <sup>st</sup> April, 2015]	<p>In the said notification,-                      (a) after condition (vi), the following conditions shall be inserted, namely:-</p> <p>“(vi)(a) that in respect of imports made after the discharge of export obligation in full, if facility of input tax credit under relevant Goods and Services Tax law on inputs used for manufacture and supply of goods exported has been availed, then the importer shall, at the time of clearance of the imported materials, furnish a bond to the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, binding himself, to use the imported materials in his factory or in the factory of his supporting manufacturer for the manufacture and supply of taxable goods (other than nil rated or fully exempt supplies) and to submit a certificate from a chartered accountant within six months from the date of clearance of the said materials, that the imported materials have been so used;</p> <p><b>Provided</b> that if the importer pays integrated tax and the goods and services tax compensation cess leviable on the imported materials under sub-section (7) and sub-section (9) respectively of section 3 of the said Customs Tariff Act on the imported materials but for the exemption contained herein, then such imported materials may be cleared without furnishing a bond specified in this condition;</p> <p>(vi)(b) that in respect of imports made after the discharge of export obligation in full, and if facility of input tax credit under relevant Goods and Services Tax law has not been availed on inputs used in the manufacture and supply of goods exported</p>

		<p>and the importer furnishes proof to this effect to the satisfaction of the Deputy Commissioner of Customs, or the Assistant Commissioner of Customs, as the case may be, then the imported materials may be cleared without furnishing a bond specified in condition (vi)(a);”;</p> <p>(b) in condition (viii), for the second proviso, the following proviso shall be substituted, namely:-</p> <p>“Provided further that notwithstanding anything contained hereinabove for the said authorisations where the exemption from integrated tax and the goods and services tax compensation cess leviable thereon under sub-section (7) and sub-section (9) respectively of section 3 of the said Customs Tariff Act, has been availed, the export obligation shall be fulfilled by physical exports or by making domestic supplies mentioned at serial numbers 1, 2 and 3 of the Table contained in notification No.48/2017-Central Tax, dated the 18<sup>th</sup> October, 2017 [published vide number G.S.R. 1305(E), dated the 18<sup>th</sup> October, 2017];”;</p> <p>(c) condition (xii) shall be omitted.</p>
2.	20/2015-Customs, dated the 1 <sup>st</sup> April, 2015 [published vide number G.S.R. 256 (E), dated 1 <sup>st</sup> April, 2015]	<p>In the said notification,-</p> <p>(a) after condition (v), the following conditions shall be inserted, namely:-</p> <p>“(v)(a) that in respect of imports made after the discharge of export obligation in full, if facility of input tax credit under relevant Goods and Services Tax law on inputs used for manufacture and supply of goods exported has been availed, then the importer shall, at the time of clearance of the imported materials, furnish a bond to the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, binding himself, to use the imported materials in his factory or in the factory of his supporting manufacturer for the manufacture and supply of taxable goods (other than nil rated or fully exempt supplies) and to submit a certificate from a chartered accountant within six months from the date of clearance of the said materials, that the imported materials have been so used;</p> <p><b>Provided</b> that if the importer pays integrated tax and the goods and services tax compensation cess leviable on the imported materials under sub-section (7) and sub-section (9) respectively of section 3 of the said Customs Tariff Act on the imported materials but for the exemption contained herein, then such imported materials may be cleared without furnishing a bond specified in this condition;</p> <p>(v)(b) that in respect of imports made after the discharge of export obligation in full, and if facility of input tax credit under relevant Goods and Services Tax law has not been availed on inputs used in the manufacture and supply of goods exported and the importer furnishes proof to this effect to the satisfaction of the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, then</p>

		<p>the imported materials may be cleared without furnishing a bond specified in condition (v)(a);”;</p> <p>(b) in condition (viii), for the second proviso, the following proviso shall be substituted, namely:-</p> <p>“Provided further that notwithstanding anything contained hereinabove for the said authorisations where the exemption from integrated tax and the goods and services tax compensation cess leviable thereon under sub-section (7) and sub-section (9) respectively of section 3 of the said Customs Tariff Act, has been availed, the export obligation shall be fulfilled by physical exports or by making domestic supplies mentioned at serial numbers 1, 2 and 3 of the Table contained in notification No.48/2017-Central Tax, dated the 18<sup>th</sup> October, 2017 [published vide number 1305(E), dated the 18<sup>th</sup> October, 2017];”;</p> <p>(c) condition (xiii) shall be omitted.</p>
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[F. No. 605/52/2017-DBK (pt.I)]

(Dinesh Kumar Gupta)  
Director (Drawback)

**Note:**

(1) The principal notification No. 18/2015-Customs, dated the 1<sup>st</sup> April, 2015 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 254 (E), dated the 1<sup>st</sup> April, 2015 and was last amended by notification No. 66/2018-Customs, dated the 26<sup>th</sup> September, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 926(E), dated the 26<sup>th</sup> September, 2018.

(2) The principal notification No. 20/2015-Customs, dated the 1<sup>st</sup> April, 2015 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 256 (E), dated the 1<sup>st</sup> April, 2015 and was last amended by notification No. 66/2018-Customs, dated the 26<sup>th</sup> September, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 926(E), dated the 26<sup>th</sup> September, 2018.