

[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. 34/2019-Customs

New Delhi, the 30<sup>th</sup> September, 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) and sub-section (12) of section 3 of Customs Tariff Act, 1975 (51 of 1975), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following amendment in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 50/2017-Customs, dated the 30<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 785(E), dated the 30<sup>th</sup> June, 2017, namely:-

In the said notification, -

(I) In the Table,

- (a) against S. No. 359A, for the entry in column (3), the entry, "Import of gold, silver or platinum by specified banks and other entities (as per List 34)", shall be substituted;
- (b) against S. No. 557A, in column (3), for the words "taken on lease by the importer for use after import", the words, figures and brackets, "under a transaction covered by item 1(b) or 5(f) of Schedule II of the Central Goods and Services Tax Act, 2017", shall be substituted;
- (c) against S. No. 557B, in column (3), for the words "under lease, by the importer for use after import", the words, figures and brackets, "under a transaction covered by item 1(b) or 5(f) of Schedule II of the Central Goods and Services Tax Act, 2017", shall be substituted;
- (d) after S. No. 557B and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
"557C	89	Ships/ Vessels for providing cable laying or repairing services in Indian Customs waters	--	Nil	105";

(II) in the ANNEXURE, -

- (i) after Condition No. 104 and the entries relating thereto, the following Condition No. and entries shall be inserted, namely: -

Condition No.	Condition
“105	<p>The importer, by the execution of bond, in such form and for such sum as may be specified by the Commissioner of Customs, binds himself to,</p> <p>-</p> <ul style="list-style-type: none"> <li>(i) pay duty on goods used in cable laying or repairing services, leviable under the Customs Act, 1962 and integrated tax leviable under Section 3 (7) of the Customs Tariff Act, 1975;</li> <li>(ii) pay applicable integrated tax leviable under section 5(1) of the Integrated Goods and Services Tax Act, 2017 on cable laying or repair service;</li> <li>(iii) to furnish an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, to the effect that the imported goods shall not be cleared for home consumption, and shall be used only for the intended purpose;</li> <li>(iv) to re-export the ship/ vessel immediately after completion of the said cable laying or repairing service;</li> <li>(v) to pay on demand an amount equal to the integrated tax payable on the said goods but for the exemption under this notification in the event of violation of any of the above conditions.”;</li> </ul>

(III) in List 34, after item number (41), and the entries relating thereto, the following shall be inserted, namely: -

“(42) Diamond India Limited (DIL).”.

2. This notification shall come into force on the 1<sup>st</sup> day of October, 2019.

[F.No.354/131/2019-TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

Note: The principal notification No.50/2017-Customs, dated the 30<sup>th</sup> June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), vide number G.S.R. 785(E), dated the 30<sup>th</sup> June, 2017 and last amended *vide* notification No. 31/2019-Customs, dated the 24<sup>th</sup> September, 2019, published *vide* number G.S.R.684(E), dated the 24<sup>th</sup> September, 2019.