

[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. 24/2014-Customs

New Delhi, the 11th July, 2014

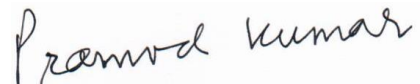
G.S.R. (E). - In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 51/96-Customs, dated the 23rd July, 1996, published in the Gazette of India, Extraordinary *vide* number G.S.R. 303(E), dated the 23rd July, 1996, namely:-

In the said notification, after the Table and before the Explanation, the following shall be inserted, namely:-

“ 3. Where the importer is not registered with the Government of India in the Department of Scientific and Industrial Research, he shall, at the time of clearance of the goods, pay the applicable duty of customs and additional duty on the goods imported:

Provided that after obtaining such registration and compliance of the conditions specified in column (4) of the said Table, he may file a claim for refund of such amount of the duty paid for which exemption is granted under this notification, within a period of one year from the date of payment of the said duties before the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, having jurisdiction over the port of import or within such extended period not exceeding one year as the Commissioner of Customs may allow.”.

[F.No.334/15/2014 –TRU]



(Pramod Kumar)

Under Secretary to the Government of India

Note: - The principal notification No.51/96-Customs, dated the 23rd July, 1996 was published in the Gazette of India, Extraordinary by number G.S.R. 303(E), dated the 23rd July, 1996 and last amended by notification No. 24/2007-Customs, dated the 1st March, 2007 *vide* number G.S.R. 121(E), dated the 1st March, 2007.