

[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. 31/2014-Customs

New Delhi, the 11th November, 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. 12/2012-Customs, dated the 17th March, 2012, 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, namely:-

In the said notification,-

(a) in the Table, after serial number 121 and the entries relating thereto, the following serial number and the entries shall be inserted, namely :-

"121A	27	The following bunker fuels for use in ships or vessels, namely:- (i) IFO 180 CST; (ii) IFO 380 CST.	Nil	Nil	101";
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(b) after the Table, in the proviso, after clause (bc), the following clause shall be inserted, namely:-

"(bd) the goods specified against serial number 121A of the said Table on or after the 11th day of May 2015; " ;

(c) in the ANNEXURE, after condition number 100 and the entries relating thereto, the following shall be inserted, namely:-

"101	If,- (i) the bunker fuels are imported for use in ships or vessels which are registered under the Merchant Shipping Act, 1958 (44 of 1958) and fly the Indian flag only; (ii) such ships or vessels carry cargo between two or more Indian ports (including an intermediate foreign port); (iii) such ships or vessels carry either containerised export-import cargo or empty containers or both between such ports; (iv) such ships or vessels do not file any cargo related documentation under the Customs Act, 1962 (52 of 1962) with the Customs authorities, other than an import manifest (IGM) or an export manifest (EGM), as the case may be; (v) the Master of the vessel or his authorised agent and the importer submit a declaration-cum-undertaking stating the quantity of bunker fuels required under this notification to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, based on a document certifying the consumption rate of fuel issued by any classification society which is a member of International
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Association of Classification Societies (IACS) and the distance proposed to be covered by the vessel during its voyage;

(vi) the Master of the vessel or his authorised agent and the importer submit an undertaking to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, to pay, in the event of his failure to comply with any of the aforesaid conditions, an amount equal to the duty leviable on such goods but for the exemption contained therein, along with the applicable interest thereon."

[F. No. 354/126/2014-TRU]

(Akshay Joshi)

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 last amended by notification No.30/2014-Customs, dated the 20th October, 2014, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R 736(E), dated the 20th October, 2014.