Government of India  
Ministry of Finance  
(Department of Revenue)

Notification No. 12/2019-Customs

New Delhi, the 11th April, 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, 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, Ministry of Finance (Department of Revenue), No. 39/96-Customs, dated the 23rd July, 1996, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 291(E), dated the 23rd July, 1996, namely:-

In the said notification, in the Table, for S. No. 18 and the entries relating thereto, the following S. No. and entries shall be substituted, namely:-

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<td>“18.</td>
<td>Machinery, equipment, instruments, components, spares, tools, accessories, computer software, mock-ups and models, raw materials and consumables required for the purposes of Light Combat Aircraft Programme (LCAP) of the Ministry of Defence</td>
<td>If,-&lt;br&gt;&lt;br&gt;(a) the said goods are imported by authorised works centres of the LCAP, as may be designated by an officer not below the rank of a Deputy Secretary to the Government of India, in the Ministry of Defence; and&lt;br&gt;&lt;br&gt;(b) such importers produce to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, at the time of import, in each case, a list of the said goods with their relevant description, -&lt;br&gt;&lt;br&gt;(1) duly certified by the Senior Manager or the Assistant Director, Aeronautical Development Agency, to the effect that the goods mentioned in the said list are required for the LCAP of the Ministry of Defence, shall be used only for the LCAP and that they are not manufactured in India; and&lt;br&gt;&lt;br&gt;(2) duly certified also by an officer not below the rank of an Under Secretary to the Government of India in the Ministry of Defence to the effect that the imports of the goods mentioned in the said list are authorised by the Ministry of Defence under and for the purposes of the LCAP.</td>
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Explanation. - Nothing contained in this exemption shall have effect on or after the 1st day of July, 2019.”

[F. No. 354/76/2006-TRU]

(Ruchi Bisht)
Under Secretary to the Government of India

Note: The principal notification No. 39/96-Customs, dated the 23rd July, 1996 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 291(E), dated
the 23rd July, 1996 and last amended vide notification No. 43/2017-Customs, dated the 30th June, 2017, published vide number G.S.R. 778 (E), dated the 30th June, 2017.