

Notification No. 19/2024-Customs

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 the Customs Tariff Act, 1975 (51 of 1975), the Central Government, on 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. 50/2017-Customs, dated the 30th 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 30th June, 2017, namely:-

(1) in the Table, for S. No. 526A and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
"526A.	8703	Electrically operated vehicles, if imported,- (1) incomplete or unfinished, as a knocked down kit containing necessary components, parts or sub-assemblies for assembling a complete vehicle, including battery pack, motor, motor controller, charger, power control unit, energy monitor, contactor, brake system, electric compressor, whether or not individually pre-assembled, with – (a) none of the above components, parts or sub-assemblies inter-connected with each other and not mounted on a chassis (b) any of the above components, parts or sub-assemblies inter-connected with each other but not mounted on a chassis (2) in a form other than (1) above, - (a) with a CIF value more than US \$40,000 (b) other than (a) above (c) with a minimum CIF value of US \$35,000 imported in terms of provisions of the ‘Scheme to promote manufacturing of electric passenger cars in India’ notified vide S.O. No. 1363 (E) dated 15 th March, 2024, by the Ministry of Heavy Industries: Provided that nothing contained in item (2)(c) in this S. No. shall have effect after the 31 st March, 2031.	15% 35% 100% 70% 15%	- - -	- 117”;

		<i>Explanation.</i> – For the removal of doubts, the exemption contained in items (1)(a) and (1)(b) of this entry shall be available, even if one or more of the components, parts or sub-assemblies required for assembling a complete vehicle are not imported in the kit, provided that the kit as presented, is classifiable under the heading 8703 of the Customs Tariff Act, 1975 as per the general rules of interpretation.			
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(2) in the Annexure, after condition number 116 and the entry relating thereto, the following condition number and entry shall be inserted, namely: -

(1)	(2)
“117.	If the importer, at the time of import, furnishes a certificate from an officer not below the rank of a Joint Secretary to the Government of India in the Ministry of Heavy Industries (MHI) to the effect that,- (i) the importer holds a valid Approval Letter issued by the Ministry of Heavy Industries under the ‘Scheme to promote manufacturing of electric passenger cars in India’ notified <i>vide</i> S.O. No. 1363 (E) dated 15th March, 2024, by the Ministry of Heavy Industries; (ii) the importer satisfies the conditions of the aforesaid scheme and the quantity of the vehicles being imported is within the limits prescribed in Para. 1.3.5 and para. 1.3.6 of the aforesaid scheme; and (iii) the importer is eligible for grant of this exemption in respect of the goods being imported.”.

[F. No. CBIC-190354/42/2024-TRU Section-CBEC]

(Vikram Vijay Wanere)
Under Secretary

Note: The principal notification No. 50/2017-Customs, dated the 30th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i), *vide* number G.S.R. 785(E), dated the 30th June, 2017, and was last amended *vide* notification No. 16/2024-Customs, dated the 12th March, 2024, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i), *vide* number G.S.R. 183(E), dated the 12th March, 2024.