

[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. 39/2024-Customs

New Delhi, the 23rd July, 2024

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, 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. 45/2017-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. 780(E), dated the 30th June, 2017, namely :-

In the said notification, -

(I) in the Table, -

(a) after S. No. 4 and entries relating thereto, the following S. Nos. and the entries relating thereto shall in inserted, namely: -

(1)	(2)	(3)
“4A.	Lubricating oil falling within Chapter 27 of the First Schedule to the Customs Tariff Act, 1975, imported in the engines of any aircraft registered in India or of any aircraft of the Indian Air Force	No drawback of duty of customs or refund of integrated tax, as the case may be, was allowed on the duty paid lubricating oil in the engines of such air-craft at the time of its departure from India. <i>Explanation:</i> "lubricating oil" means any oil as is ordinarily used for lubrication, excluding any hydrocarbon oil which has its flash point below 93.3° centigrade;
4B.	Fuel other than Aviation Turbine Fuel in the tanks of the aircrafts of an Indian Airline or of the Indian Air Force	(i) The quantity of the said fuel is equal to the quantity of the same type of fuel which was taken out of India in the tanks of the aircrafts of the same Indian Airline or of the Indian Air Force, as the case may be, and on which the duty of Customs, or integrated tax had been paid; (ii) the rate of duty of customs (including the additional duty leviable under the said section 3) or the rate of integrated tax, as the case may be, leviable on such fuel is the same at the time of the arrivals and departures of such aircrafts; and (iii) no drawback of duty of customs or refund of integrated tax, as the case may be, was allowed on such fuel at the time of departures of such aircrafts from India.”;

(b) against S. No. 5, in column (2), for the word and figure “and 4”, the symbols, figures letters and word “;4,4A and 4B” shall be substituted;

(II) in the first proviso, in clause (b) for the words “re-imported within three years”, the words “re-imported within *five* years” shall be substituted.

2. This notification shall come into effect on the 24th day of July, 2024.

[F. No. 334/03/2024-TRU]

(Vikram Vijay Wanere)
Under Secretary to the Government of India

Note: The principal notification No. 45/2017-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. 780(E), dated the 30th June, 2017 and last amended *vide* notification No. 46/2023-Customs, dated the 26th July, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 557 (E), dated the 26th July, 2023.