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GOVERNMENT OF INDIA

MINISTRY OF FINANCE

(Department of Revenue)

Notification No. 01/2025-Customs

New Delhi, the 16th January, 2025

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 exempts all the equipments and consumable samples falling under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the said Customs Tariff Act), when imported into India, by the Inspection Team of the International Atomic Energy Agency, from the whole of the duty of customs leviable thereon which is specified in the said First Schedule and from the whole of the integrated tax leviable thereon under sub-section (7) of section 3 of the said Customs Tariff Act, subject to the following conditions, namely:-

- (a) the importer shall produce a certificate along with duly certified list of equipment and consumable samples from the Joint Secretary or the Deputy Secretary of the Department of Atomic Energy to the effect that such equipments and samples are required for carrying out verification or inspections as per terms of Application of Safeguards to Civilian Nuclear Facilities; and
 - (b) the Joint Secretary or the Deputy Secretary of the Department of Atomic Energy shall furnish an undertaking on letter head to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, to the effect that such equipments shall be exported within six months of their import or within such extended period as may be allowed by the Commissioner of Customs, in this behalf and that consumable samples are required for the intended purpose and shall be accounted for.
2. This notification shall come into force with immediate effect.

[F. No. 190354/2/2025-TRU]

(Amreeta Titus)

Deputy Secretary to the Government of India