

Notifications Under Customs Act, 1962

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI M.P. VEERENDRA KUMAR) : I beg to lay on the Table—

- (1) A copy each of the following Notifications (Hindi and English versions) under section 159 of the Customs Act, 1962:—
- (i) G.S.R. 184(E) published in Gazette of India dated the 1st April, 1997, together with an explanatory memorandum regarding exemption to goods specified in the notification from so much of the duty of customs leviable thereon as in excess of the amount at the rate of 10 percent *ad-valorem* and from the whole of the additional duty of customs leviable thereon.
 - (ii) G.S.R. 185 (E) published in Gazette of India dated the 1st April, 1997, together with an explanatory memorandum regarding exemption to certain goods mentioned in the notification from the whole of the basic and additional duties of customs leviable thereon.
 - (iii) G.S.R. 186(E) published in Gazette of India dated the 1st April, 1997, together with an explanatory memorandum regarding exemption to materials imported into India against an Advance Licence with Actual User Condition from the whole of the basic and additional duties of Customs leviable thereon.
 - (iv) G.S.R. 187 (E) published in Gazette of India dated the 1st April, 1997, together with an explanatory memorandum regarding exemption to materials imported into India against an Advance Licence issued on or after the 1st April, 1997 from the whole of the duty of customs leviable thereon.
 - (v) G.S.R. 188 (E) published in Gazette of India dated the 1st April, 1997, together with an explanatory memorandum regarding exemption to certain goods imported into India from the whole of the basic and additional duties of Customs leviable thereon.
 - (vi) G.S.R. 197 (E) published in Gazette of India dated the 7th April, 1997, together with an explanatory memorandum regarding exemption to certain specified goods imported into India from the whole of the basic and additional duties of Customs leviable thereon.
 - (vii) G.S.R. 216(E) published in Gazette of India dated the 11th April, 1997, together with an explanatory memorandum regarding exemption to materials required for the manufacture of final goods when imported into India from the whole of the basic and additional duties of Customs leviable thereon.
 - (viii) S.O. 148 (E) published in Gazette of India dated the 25th February, 1997 together with explanatory memorandum regarding revised rates of exchange for conversion of certain foreign currencies into India currency or *vice-versa*.
 - (ix) S.O. 149 (E) published in Gazette of India dated the 25th February, 1997 together with an explanatory memorandum regarding revised rates of exchange for conversion of certain foreign currencies into Indian currency or *vice-versa*.
 - (x) G.S.R. 150(E) published in Gazette of India dated 14th March, 1997 together with an explanatory memorandum making certain amendments in the Notification No. 11/97-Cus, dated the 1st March, 1997.
 - (xi) G.S.R. 212(E) published in Gazette of India dated the 10th April, 1997 together with an explanatory memorandum making certain amendments in the Notification No. 11/97-Cus., dated the 1st March, 1997.
 - (xii) S.O. 239(E) published in Gazette of India dated the 25th March, 1997 together with an explanatory memorandum regarding revised rates of exchange for conversion of certain foreign currencies into Indian currency or *vice-versa*.
 - (xiii) S.O. 240(E) published in Gazette of India dated the 25th March, 1997 together with an explanatory memorandum regarding revised rates of exchange for conversion of certain foreign currencies into Indian currency or *vice-versa*.
 - (xiv) G.S.R. 81 (E) published in Gazette of India dated the 17th February, 1997 together with an explanatory memorandum making certain amendments in the Notification No. 140/91-Cus, dated the 22nd October, 1991.
 - (xv) G.S.R. 192(E) published in Gazette of India dated the 1st April, 1997 together with an explanatory memorandum making certain amendments in certain Notifications so as to incorporate the new provisions of the Exim Policy.
 - (xvi) G.S.R. 237(E) published in Gazette of India dated the 30th April, 1997, together with an explanatory memorandum seeking to exempt articles imported either under quantity based advance licence from whole of the anti-dumping duty leviable thereon subject to certain conditions.

[Placed in Library, See No. LT. 2046/97]

(2) A copy each of the following Notifications (Hindi and English versions) under section 296 of the Income-tax Act, 1961:—

- (i) S.O. No. 328 published in Gazette of India dated the 15th February, 1997 regarding exemption to "Ramakrishna. Mission, West Bengal" under section 10(23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1997-98 to 1999-2000 subject to certain conditions.
- (ii) S.O. No. 329 published in Gazette of India dated the 15th February, 1997 regarding exemption to "Divine Light Trust for the Blind, Bangalore" under section 10(23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1996-97 to 1998-1999 subject to certain conditions.
- (iii) S.O. No. 330 published in Gazette of India dated the 15th February, 1997 regarding exemption to "Commonwealth Parliamentary Association, Bombay" under section 10(23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1994-95 to 1996-97 subject to certain conditions.
- (iv) S.O. No. 332 published in Gazette of India dated the 15th February, 1997 regarding exemption to "Shree Hanuman Vyayam Prasarak Mandal, Amravati" under section 10(23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1994-95 subject to certain conditions.
- (v) S.O. No. 333 published in Gazette of India dated the 15th February, 1997 regarding exemption to "The National Association for the Blind, Bangalore" under section 10(23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1995-96 to 1997-98 subject to certain conditions.
- (vi) S.O. No. 334 published in Gazette of India dated the 15th February, 1997 regarding exemption to "Pirojsha Godrej Foundation, Bombay" under section 10(23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1993-94 to 1995-96 subject to certain conditions.
- (vii) S.O. No. 335 published in Gazette of India dated the 15th February, 1997 regarding exemption to "Sir Ratan Tata Trust, Bombay" under section 10(23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1993-94 to 1995-96 subject to certain conditions.
- (viii) S.O. No. 336 published in Gazette of India dated the 15th February, 1997 regarding exemption to "Tamilnadu Ex-services Person-
nel Benevolent Fund, Madras" under section 10(23C) of the Income tax Act, 1961 for the period covered by the Assessment Years 1996-97 to 1998-99 subject to certain conditions.
- (ix) S.O. No. 337 published in Gazette of India dated the 15th February, 1997 regarding exemption to "Sri Ramakrishna Ashram, West Bengal" under section 10(23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1995-96 to 1997-98 subject to certain conditions.
- (x) S.O. No. 338 published in Gazette of India dated the 15th February, 1997 regarding exemption to "Indian National Theatre, Bombay" under section 10(23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1995-96 to 1997-98 subject to certain conditions.
- (xi) S.O. No. 339 published in Gazette of India dated the 15th February, 1997 regarding exemption to "Mahila Samakhya, Ahmedabad" under section 10(23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1989-90 to 1991-92 subject to certain conditions.
- (xii) S.O. No. 340 published in Gazette of India dated the 15th February, 1997 regarding exemption to "Shri Sadguru Seva Sangh Trust, Bombay" under section 10(23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1993-94 to 1995-96 subject to certain conditions.
- (xiii) S.O. No. 341 published in Gazette of India dated the 15th February, 1997 regarding exemption to "Harijan Sevak Sangh, Delhi" under section 10(23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1994-95 to 1996-97 subject to certain conditions.
- (xiv) S.O. No. 342 published in Gazette of India dated the 15th February, 1997 regarding exemption to "Sree Siddaganga Math, Tumkur" under section 10(23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1995-96 subject to certain conditions.
- (xv) S.O. No. 343 published in Gazette of India dated the 15th February, 1997 regarding exemption to "Industry for Heritage-preserving the past for the Future Bhopal" under section 10 (23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1996-97 subject to certain conditions.
- (xvi) S.O. No. 344 published in Gazette of India dated the 15th February, 1997 regarding

- exemption to "Calcutta Pinjrapole Society, Calcutta" under section 10(23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1991-92 to 1993-94 subject to certain conditions.
- (xvii) S.O. No. 345 published in Gazette of India dated the 15th February, 1997 regarding exemption to "Calcutta Pinjrapole Society, Calcutta" under section 10 (23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1990-91 subject to certain conditions.
- (xviii) S.O. No. 346 published in Gazette of India dated the 15th February, 1997 regarding exemption to "The J.R.D. Tata Trust, Bombay, under section 10(23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1993-94 to 1995-96 subject to certain conditions.
- (xix) S.O. No. 347 published in Gazette of India dated the 15th February, 1997 regarding exemption to Acharyakul, Wardha" under section 10(23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1995-96 to 1997-98 subject to certain conditions.
- (xx) S.O. No. 348 published in Gazette of India dated the 15th February, 1997 regarding exemption to "The Annie Besant Trust, Madras" under section 10(23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1996-97 to 1998-99 subject to certain conditions.
- (xxi) S.O. No. 349 published in Gazette of India dated the 15th February, 1997 regarding exemption to "Institute of Marketing and Management, New Delhi" under section 10(23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1993-94 to 1995-96 subject to certain conditions.
- (xxii) S.O. No. 350 published in Gazette of India dated the 15th February, 1997 regarding exemption to "Railway Minister's Welfare & Relief Fund, New Delhi" under section 10(23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1989-90 to 1991-92 subject to certain conditions.
- (xxiii) S.O. No. 351 published in Gazette of India dated the 15th February, 1997 regarding exemption to "Jnana Prabodhini (JP), Pune" under section 10(23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1994-95 to 1996-97 subject to certain conditions.
- (xxiv) S.O. No. 352 published in Gazette of India dated the 15th February, 1997 regarding exemption to "Yusuf Meherally Centre, Bombay" under section 10(23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1995-96 to 1997-98 subject to certain conditions.
- (xxv) S.O. No. 353 published in Gazette of India dated the 15th February, 1997 regarding exemption to "Vivekananda Rock Memorial and Vivekananda Kendra, Madras" under section 10(23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1996-97 to 1998-99 subject to certain conditions.
- (xxvi) S.O. No. 354 published in Gazette of India dated the 15th February, 1997 regarding exemption to "Mysore Resettlement and Development Agency", Bangalore under section 10(23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1995-96 to 1996-97 subject to certain conditions.
- (xxvii) S.O. No. 355 published in Gazette of India dated the 15th February, 1997 regarding exemption to "Missionaries of Charity, Calcutta" under section 10(23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1996-97 to 1998-99 subject to certain conditions.
- (xxviii) S.O. No. 356 published in Gazette of India dated the 15th February, 1997 regarding exemption to "Swami Ramananda Tirtha Memorial Committee, Hyderabad" under section 10(23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1996-97 to 1998-99 subject to certain conditions.
- (xxix) S.O. No. 357 published in Gazette of India dated the 15th February, 1997 regarding exemption to "Bochasanwasi Shri Akshar Purushottam Sanstha, Ahmedabad" under section 10(23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1996-97 to 1998-99 subject to certain conditions.
- (xxx) S.O. No. 358 published in Gazette of India dated the 15th February, 1997 regarding exemption to "The Muslim Educational Society (Regd.), Calicut" under section 10(23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1996-97 to 1998-99 subject to certain conditions.
- (xxxi) S.O. No. 359 published in Gazette of India dated the 15th February, 1997 regarding exemption to "Bharat Bhavan Trust, Bhopal" under section 10(23C) of the Income Tax Act,

- 1961 for the period covered by the Assessment Years 1995-96 to 1997-98 subject to certain conditions.
- (xxxii) S.O. No. 360 published in Gazette of India dated the 15th February, 1997 regarding exemption to "Seva Sangh Samiti, Howrah" under section 10(23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1989-90 to 1991-92 subject to certain conditions.
- (xxxiii) S.O. No. 361 published in Gazette of India dated the 15th February, 1997 regarding exemption to "Adult Training Centre for the Blind, Ahmedabad" under section 10(23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1989-90 to 1991-92 subject to certain conditions.
- (xxxiv) S.O. No. 362 published in Gazette of India dated the 15th February, 1997 regarding exemption to "Adult Training Centre for the Blind, Ahmedabad" under section 10(23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1992-93 to 1994-95 subject to certain conditions.
- (xxxv) S.O. No. 363 published in Gazette of India dated the 15th February, 1997 regarding exemption to "The Muncherjee Nowrojee Banajee Industrial Home for the Blind, Bombay" under section 10(23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1993-94 to 1995-96 subject to certain conditions.
- (xxxvi) S.O. No. 364 published in Gazette of India dated the 15th February, 1997 regarding exemption to "Society for Promotion of Wastelands Development, New Delhi" under section 10(23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1996-97 to 1998-99 subject to certain conditions.
- (xxxvii) S.O. No. 365 published in Gazette of India dated the 15th February, 1997 regarding exemption to "National Centre of Films for Children and Young People, New Delhi" under section 10(23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1995-96 to 1997-98 subject to certain conditions.
- (xxxviii) S.O. No. 366 published in Gazette of India dated the 15th February, 1997 regarding exemption to "Homi Bhabha Fellowships Council, Bombay" under section 10(23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1994-95 to 1996-97 subject to certain conditions.
- (xxxix) S.O. No. 367 published in Gazette of India dated the 15th February, 1997 regarding exemption to "Sri Kanyakumari Gurukula Ashram, Kanyakumari, Tamil Nadu" under section 10(23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1991-92 to 1993-94 subject to certain conditions.
- (xi) S.O. No. 368 published in Gazette of India dated the 15th February, 1997 regarding exemption to "Sri Kanyakumari Gurukula Ashram, Kanyakumari, Tamil Nadu" under section 10(23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1989-90 to 1990-91 subject to certain conditions.
- (xii) S.O. No. 369 published in Gazette of India dated the 15th February, 1997 regarding exemption to "Dahej Niwaran Avam Samaj Kalyan Parishad, Etawah (U.P.)" under section 10(23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1995-96 to 1997-98 subject to certain conditions.
- (xiii) S.O. No. 370 published in Gazette of India dated the 15th February, 1997 regarding exemption to lady Tata Memorial Trust, Bombay under section 10(23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1993-94 to 1995-96 subject to certain conditions.
- (xliii) S.O. No. 371 published in Gazette of India dated the 15th February, 1997 regarding exemption to "Caritas India, New Delhi" under section 10(23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1992-93 to 1994-95 subject to certain conditions.
- (xliv) S.O. No. 372 published in Gazette of India dated the 15th February, 1997 regarding exemption to "Caritas India, New Delhi" under section 10(23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1989-90 to 1991-92 subject to certain conditions.
- (xlv) S.O. No. 373 published in Gazette of India dated the 15th February, 1997 regarding exemption to "Hamdard Dawakhana (WAKF), New Delhi" under section 10(23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1995-96 to 1997-98 subject to certain conditions.
- (xlvi) S.O. 374 published in Gazette of India dated the 15th February, 1997 regarding exemption to "Ramakrishna Math, Belur, West Bengal"

- under section 10(23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1997-98 to 1999-2000 subject to certain conditions.
- (xlvii) S.O. No. 375 published in Gazette of India dated the 15th February, 1997 regarding exemption to "The Institute of Marketing & Management, New Delhi" under section 10(23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1996-97 to 1998-99 subject to certain conditions.
- (xlviii) S.O. No. 376 published in Gazette of India dated the 15th February, 1997 regarding exemption to "Dakshineswar Ramakrishna Sangha Adyapeeth, Dakshineswar" under section 10(23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1995-96 to 1997-98 subject to certain conditions.
- (xlix) S.O. No. 377 published in Gazette of India dated the 15th February, 1997 regarding exemption to "Family Planning Association of India, Mumbai" under section 10(23C) of the Income Tax Act, 1961 for the period covered by the Assessment Years 1993-94 to 1995-96 subject to certain conditions.
- (1) S.O. No. 331 published in Gazette of India dated the 15th February, 1997 regarding exemption to "The Amalgamated Tamil Nadu Shares of Post War Services Reconstruction Fund and Special Fund for Reconstruction and Rehabilitation of Ex-servicemen, Madras" under section 10(23C) of the Income Tax Act, 1961 for the period covered by the Assessment years 1995-96 to 1997-98 subject to certain conditions.
- [Placed in Library, See No. LT. 2047/97]
- (3) A copy of the following Notifications (Hindi and English versions) under sub-section (2) of section 38 of the Central Excises and Salt Act, 1944:—
- (i) S.O. 158(E) published in Gazette of India dated the 1st March, 1997 together with an explanatory memorandum seeking to appoint the 1st March, 1997 as the date on which amendments to the Central Excise Tariff Act, 1985 shall come into force.
- (ii) The Central Excise (Second Amendment) Rules, 1997 published in Notification No. G.S.R. 145 E) in Gazette of India dated the 12th March, 1997, together with an explanatory memorandum.
- (iii) G.S.R. 166(E) published in Gazette of India dated the 21st March, 1997 together with an explanatory memorandum making certain amendments in the Notification No. 4/97-CE.
- dated the 1st March, 1997.
- (iv) G.S.R. 172(E) published in Gazette of India dated the 25th March, 1997 together with an explanatory memorandum making certain amendments in the Notification No. 4/97. CE, dated the 1st March, 1997.
- (v) G.S.R. 191(E) published in Gazette of India dated the 1st April, 1997, together with an explanatory memorandum regarding exemption and clearance for home consumption of the excisable goods of the description as mentioned in the Notification from so much of the duty of excise leviable thereon as is in excess of the amount specified in the Notification against such clearances.
- (vi) G.S.R. 204(E) published in Gazette of India dated the 9th April, 1997 together with an explanatory memorandum regarding exemption to lac from the whole of the duty of excise leviable thereon.
- (vii) G.S.R. 211(E) published in Gazette of India dated the 10th April, 1997 together with an explanatory memorandum making certain amendments in certain Notifications mentioned in the Notification.
- [Placed in Library, See No. LT. 2048/97]
- (4) A copy of the Monopolies and Restrictive Trade Practices Commission (Group 'A' and Group 'B' posts) Recruitment Rules, 1997 (Hindi and English versions) published in Notification No. G.S.R. 31 in Gazette of India dated the 18th January, 1997 under sub-section (3) of section 67 of the Monopolies and Restrictive Trade Practices Act, 1969.
- [Placed in Library, See No. LT. 2049/97]
- (5) A copy of the Companies (Acceptance of Deposits Amendment) Rules, 1997 (Hindi and English versions) published in Notification No. G.S.R. 155(E) in Gazette of India dated the 19th March, 1997, under sub-section (3) of section 642 of the Companies Act, 1956.
- [Placed in Library, See No. LT. 2050/97]

12.03 hrs.

MESSAGES FROM RAJYA SABHA

[English]

SECRETARY-GENERAL : Sir, I have to report the following two messages from Rajya Sabha regarding the Appropriation (No. 3) Bill, 1997 and the Finance Bill, 1997:—

- (i) "In accordance with the provisions of sub-rule (6)