

**Notification No. 152/94-Cus., dated 13-7-1994**

**Exemption to imports for handicapped persons, charitable or social welfare purposes and research or educational programmes.**

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 exempts goods (hereinafter referred to as the said goods) of the description specified in column (2) of the Table hereto annexed and falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, from so much of the duty of customs leviable thereon which is specified in the said Schedule, as is in excess of the amount calculated at the rate specified in the corresponding entry in column (3) of the said Table and from the **whole of the additional duty** leviable thereon under section 3 of the second mentioned Act subject to the conditions, if any, laid down in the corresponding entry in column (4) thereof.

TABLE

S. No.	Description of goods	Rate	Conditions
(1)	(2)	(3)	(4)
1.	(i) All tangible appliances for the blind; (ii) Hearing aids and other audio-visual aids for the education of the deaf; (iii) Vocational aids for the blind and the deaf; (iv) Articles including instruments, apparatus, appliances, machinery and spares or component parts or accessories thereof required for the purpose of giving training or imparting instructions to the blind and the deaf.	Nil	(i) The said goods have been imported by any institution (including a registered Co-operative Society) for the blind and the deaf; (ii) the said goods are <i>bona fide</i> gifts to, or purchased out of donations received abroad in foreign exchange by, such institution. (iii) where any such institution is scheduled to begin to function only after the importation of the said goods, the exemption shall not apply in respect of the goods imported by that institution, unless an under-taking in writing is given by the President or the Secretary of that institution that it will begin to function within a period of six months, or such extended period as the Assistant Commissioner of Customs or Deputy Commissioner of Customs may, on sufficient cause being shown, allow in this behalf, from the date of importation of the goods; (iv) where the said goods have been purchased out of donations received abroad in foreign exchange the institution has been permitted to maintain an account abroad by the Reserve Bank of India for the purpose of receiving funds donated overseas.
1A	(i) All tangible appliances for the blind; (ii) Vocational aids for the blind; (iii) articles including instruments, apparatus, appliances specially designed for use by the blind.	Nil	(i) The said goods are imported by a blind person for his personal use.
2.	Omitted.		
3.	Video cassettes and video tapes recorded with educational materials.	Nil	(i) The said goods have been imported by the University Grants Commission; (ii) the importer, at the time of clearance,

- produces a certificate from an officer not below the rank of a Deputy Secretary in the Ministry of Education, Government of India, to the effect that such video cassettes and video tapes are recorded with educational material and are required for educational programmes approved by that Ministry or for telecast through Doordarshan and that the programmes of similar nature are not produced in India;
- (iii) the importer, at the time and place of clearance, gives an undertaking to the Assistant Commissioner of Customs or Deputy Commissioner of Customs to the effect that such video cassettes and video tapes shall not be used for any other purpose and such cassettes and tapes shall not be subsequently recorded with any other material; and (iv) such video cassettes and video tapes shall not be sold or parted with without the prior permission of the Assistant Commissioner of Customs or Deputy Commissioner of Customs at the port of importation.
4. Video cassettes and video tapes, recorded with University or higher or advanced technical educational programme and imported by a University or a research institution. Nil
- (i) The importer produces, at the time and place of clearance, a certificate, from the organisation which has recorded the programme on the said video cassettes and video tapes, to the effect that the same are recorded with the University or higher or advanced technical educational programme, and the importer, if required to do so, also satisfies the Assistant Commissioner of Customs or Deputy Commissioner of Customs that such video cassettes or video tapes, as the case may be, contain such technical educational programme;
- (ii) in the case of a University, the importer produces, at the time and place of clearance, a certificate from the Head of the University, to the effect that such video cassettes and video tapes are required for use for technical educational purposes by that University;
- (iii) in the case of research institution (other than research institution established, maintained or controlled by the Government), the importer produces, at the time and place of clearance, a certificate, from an officer not below the rank of a Deputy Secretary in the Ministry of Education or in the Ministry administratively concerned with the said research institution, to the effect that the said cassettes and tapes are required for use for technical educational purposes in that research institution;
- (iv) the importer, at the time and place of clearance, gives an undertaking to the Assistant Commissioner of Customs or Deputy Commissioner of Customs to the effect that

such video cassettes and video tapes —  
(a) shall not be sold or parted with without prior permission of the Assistant Commissioner Customs or Deputy Commissioner of Customs at the port of importation,  
(b) shall not be used for any purposes other than the purposes of technical education, and  
(c) shall not be subsequently recorded with any other material.

5. Omitted

6. The following goods: ' (a) equipments carried on board vessels engaged in research on high seas; and (b) polymetallic nodules collected by such vessels on high sea.

Nil The importer, at the time and place of clearance, produces a certificate to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, from an officer not below the rank of Joint Secretary to the Government of India in the Department of Ocean Development to the effect that the vessel is authorised by the Government of India for such research or collection work.

7.

to Omitted.

9.

*Explanation.* — For the purposes of this notification, the expression —

(a) "Head" means, —

(i) in relation to a University, Registrar thereof (by whatever name called),

(ii) in relation to a College, Principal thereof, (by whatever name called),

(iii) in relation to an institution. Director thereof (by whatever name called).

(b) "University" means a University established or incorporated by or under a Central, State or Provincial Act and includes —

(i) an institution declared under section 3 of the University Grants Commission Act, 1956 (3 of 1956), to be a University for the purposes of that Act,

(ii) an institution declared by Parliament by law to be an institution of national importance,

(iii) a College maintained by, or affiliated to, a university,

(iv) a research institution established, maintained or controlled by Government.

(c) Omitted.

(d) Omitted.

*Notification No. 152/94-Cus., dated 13-7-1994 as amended by Notifications No. 122/95-Cus., dated 1-8-1995;*

*No. 101/95-Cus., dated 26-5-1995; No. 65/96-Cus., dated 31-8-1996 w.e.f. 1-9-1996); No. 28/98-Cus., dated 2-6-1998; No. 27/99-Cus., dated 28-2-1999 and No. 20/2000-Cus., dated 1-3-2000.*