



भारतीय राष्ट्रीय राजमार्ग प्राधिकरण
(पोत परिवहन, सड़क परिवहन और राजमार्ग मंत्रालय)
National Highways Authority of India
(Ministry of Shipping, Road Transport and Highways)

जी-5 एवं 6, सेक्टर-10, द्वारका, नई दिल्ली-110 075
G-5 & 6, Sector-10, Dwarka, New Delhi-110075

No. 11041/217/2007-Admn.

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31, December 2007

POLICY MATTERS-ADMINISTRATION/FINANCE (20/2007)

(Decision taken on File no. NHA 11041/21/2002-Admn.)

Sub: Delegation of authority to Member (Finance) for signing Central Excise and Customs Duty Exemption Certificates in respect of ADB/WB assisted projects under Excise notification no. 108/95-CE dated 28.08.1995 and Custom notification No. 84/97 dated 11.11.1997.

Reference is invited to NHA policy circular No. 17 dated 03rd October, 2007 whereby the authority to sign custom duty exemption certificates in term Ministry of Finance notification no. 84/97 dated 11.11.97 had been delegated to Member (F).

2. NHA Board in its meetings held on 4th July, 2007 & October 15th, 2007 approved the proposal to delegate the power to Member (Finance) for Custom & Excise Duty Exemption Certificates in terms of Ministry of Finance notifications mentioned above. Pursuant to this, the matter had been taken up with Department of Revenue, Ministry of Finance for their concurrence and acceptance of the proposed delegation.

3. Ministry of Finance vide their OM No. 463/5/2007-Cust. V dated September 17, 2007 and O.M. no. 110/49/2007-CX.3 dated December 17, 2007 (copies enclosed) have informed the decision of CBEC that henceforth in respect of above notifications [nos. 108/95-Excise dated 28.08.95 and 84/97-Customs dated 11.11.97], for NHA, the exemption in the aforesaid notifications shall be extended by the Customs & Excise field formations on the basis of certificates signed by Member (Finance), NHA. A copy of the instructions issued by CBEC to their field formations is also enclosed for ready reference.

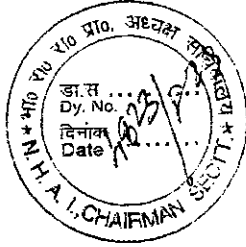
4. The technical divisions may therefore submit such customs & excise duty exemption certificates to Member (F) for consideration after obtaining approval of the concerned Technical Member.


[V.K. Sharma]

General Manager (Administration)

To
All Members
All CGMs/CVO/GMs
All DGMs/Managers
All PIUs/CMUs/SPVs

Copy for information to:
PS to Chairman



F.No. 110/ 49/2007-CX.3
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs

New Delhi, the 17th December, 2007.

To
The Chairman - in mtg-
National Highway Authority of India
G-5&6, Sector 10, Dwarka
New Delhi - 110075.

[Handwritten signatures and dates]
19/12/07

Sir,

Subject: Delegation of the authority to sign the Central Excise Duty Exemption Certificate to Member(Administration) of NHA in terms of Notification No.108/95-CE, dated 28.8.1995 - request regarding.

Please refer to your D.O. No . 11041/21/2002-Admn(pt) dated 06th November,2007 requesting for delegation of power to issue certificate for the purpose of Central Excise duty exemption under notification No.108/95-CE dated 28.8.1995, to Member, NHA in place of Chairman, NHA.

3. Central Board of Excise & Customs (CBEC) has examined the issue of delegation of power to issue certificate for claiming exemption from excise duty under the said Notification. CBEC has decided that henceforth in respect of Notification No.108/95-CE, dated 28.8.1995, for NHA, the exemption under the said Notification shall be extended by the Central Excise field formations on the basis of certificate issued by the Member(Finance), NHA in terms of para C(i) of the said Notification subject to fulfilment of other conditions. A copy of instruction issued to the field formations is enclosed for your reference.

Yours faithfully,

[Handwritten signature]
17/12/07
(Dilip Goyal)

Under Secretary to the Govt. of India.

F.No. 110/ 49 /2007-CX.3
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs

New Delhi, the 17th December, 2007.

To

All Chief Commissioners of Central Excise
All Chief Commissioners of Customs & Central Excise
Chief Departmental Representatives, CESTAT
Director General of Central Excise Intelligence
Director General of Inspection Customs and central Excise.
Webmaster.cbec@icegate.gov.in

Sir,

Subject: Delegation of the authority to sign the Central Excise Duty Exemption Certificate to Member(Administration) of NHAI in terms of Notification No.108/95-CE, dated 28.8.1995 – request regarding.

Reference is invited to Notification No.108/95-CE, dated 28.8.1995 wherein exemption from central excise duty is provided to goods supplied to the United Nations or an International Organisation, or project financed by said United Nations or organisation, as per the conditions specified in the said Notification. For claiming exemption, the manufacturer of subject goods is required to produce before the jurisdictional Central Excise AC/DC a certificate, for various situations as mentioned in the notification.

In terms of para C(i) of the Notification, such certificate is required to be signed by the 'executive head' of the Project Implementing Authority and countersigned by an officer not below the rank of a Joint Secretary to the Govt. of India, in the concerned Line Ministry in the Govt. of India.

2. National Highway Authority of India (NHAI) has represented that they are implementing such projects and the Chairman of NHAI has to sign hundreds of such certificates, making it a very time consuming exercise. Therefore, in their Board meeting, NHAI has resolved to delegate the power vested in the Chairman as 'executive head' to Member (Finance). Hence they have requested to extend the exemption under the said Notification on the basis of certificate issued by Member(Finance), NHAI.

3. Board(CBEC) has examined the matter. Board has noted that the issue of such certificate is a time consuming exercise. Accordingly, Board has decided that henceforth in respect of Notification No.108/95-CE, dated 28.8.1995, the exemption under the said Notification shall be extended by the Central Excise field formations on the basis of certificate issued by the Member(Finance), NHAI in terms of para C(i) of the said Notification subject to fulfilment of other conditions.

Yours faithfully,


(Dilip Goyal)

Under Secretary to the Govt. of India.

No. 483/5/2007-105.
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs

159A, North Block, New Delhi-11
Dated: 17th September, 2007.

Office Memorandum

Sub: Delegation of power in respect of National Highways Authority of India (NHAI) to sign the Customs/ Central Excise Exemption Certificate for projects financed by the World Bank, ADB or other international agency - reg.

Please refer to the letter No.11041/21/2002-Admn. dated 14.7.2007 of the National Highways Authority of India (NHAI) requesting for delegation of power to issue certificate for the purpose of customs duty exemption to Member, NHAI in place of Chairman, NHAI.

2. Central Board of Excise and Customs (CBEC) have examined the issue of delegation of power to issue CDEC for the purpose of customs duty exemption under Notification No.84/97-Customs dated 11.11.97. CBEC has decided that henceforth in respect of notification No.84/97-Customs dated 11.11.97, for NHAI, the exemption in the aforesaid notification shall be extended by the Customs field formations on the basis of CDEC issued by the Member (Finance), NHAI. A copy of the instruction issued to the Customs field formation is enclosed for your reference.

M.M. Partiban

(M.M. Partiban)
Director (Customs)
Tel.No.2309 3908

To

The Chairman
National Highways Authority of India (NHAI)
G-5&6, Sector-10, Dwarka
New Delhi - 110 075.

S. No. 469/3/2007-Ins. 1
 Government of India
 Ministry of Finance
 Department of Revenue
Central Board of Excise & Customs

159A, North Block, New Delhi-11
 Dated: 17th September, 2007.

To

All Chief Commissioners of Customs.
 All Chief Commissioners of Customs & Central Excise.
 Chief Departmental Representatives, CESTAT.
 All Commissioners of Customs.
 All Commissioners of Customs & Central Excise.
webmaster.cbec@icegate.gov.in

Sir,

Sub: Delegation of power in respect of National Highways Authority of India (NHAI) to sign the Customs/ Central Excise Exemption Certificate for projects financed by the World Bank, ADB or other international agency - reg.

National Highways Authority of India (NHAI) had represented to the Central Board of Excise and Customs (CSEC) that in respect of a number of contracts/projects financed by the World Bank, the Asian Development Bank or any other specified international organization and approved by the Government, NHAI is the executing authority. In terms of the notification No.84/97-Customs dated 11.11.97, in order to claim the exemption from customs duties for the goods imported into India for use in such projects, NHAI issues Customs Duty Exemption Certificate (CDEC). NHAI requires more than 700 certificates to be issued every year by the Chairman, NHAI, as 'executive head'. In this regard NHAI had requested for delegation of power to issue certificate for the purpose of such customs duty exemption certificates to Member, NHAI in place of Chairman, NHAI.

2. Board examined the issue of delegation of power to issue CDEC for the purpose of customs duty exemption under Notification No.84/97-Customs dated 11.11.97. The said notification provides that the importer claiming duty exemption shall produce a certificate issued by the 'Executive Head' of the 'Project Implementing Authority' and counter-signed by an officer not below the rank of Joint Secretary in the concerned line Ministry. Board noted that the issue of CDEC is a time consuming exercise, and Board of NHAI has recently decided to delegate the power vested in the Chairman, NHAI as 'executive head' to the Member (Finance), NHAI.

3. Accordingly, Board has decided that henceforth in respect of notification No.84/97-Customs dated 11.11.97, for NHAI, the exemption in the aforesaid notification shall be extended by the Customs field formations on the basis of CDEC issued by the Member (Finance), NHAI.

Yours faithfully,

(M.M. Partiban)
 Director (Customs)
 Tel.No.2309 3908

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Seeks to Exempt Imports by United Nations or International organization
for execution of projects in India.

Notification No. 34/97-Customs

11-11-1997

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), read with sub-section (4) of section 68 of the Finance (No. 2) Act, 1996 (33 of 1996), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts all the goods imported into India for execution of projects financed by the United Nations or an International Organisation and approved by the Government of India, from the whole of the duty of customs leviable thereon under First Schedule to the Customs Tariff Act, 1975 (51 of 1975), the whole of the additional duty of customs leviable thereon under section 3 of the said Customs Tariff Act and the whole of the special duty of customs leviable under section 68 of the Finance (No. 2) Act 1996 (33 of 1996):

Provided that the importer, at the time of clearance of the goods, produces before the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, having jurisdiction, -

- (i) in case the said goods are -
 - (a) imported by an international organisation listed in the Annexure appended to this notification and intended to be used in a project that has been approved by the Government of India and financed (whether by a loan or a grant) by such an organisation, a certificate from such organisation that the said goods are required for the execution of the said project and that the said project has duly been approved by the Government of India; or
 - (b) imported for use in a project that has been approved by the Government of India and financed (whether by a loan or a grant) by an international organisation listed in the said Annexure, a certificate from an officer not below the rank of Deputy Secretary to the Government of India, in the Ministry of Finance (Department of Economic Affairs) that the said goods are required for the execution of the said project and that the said project has duly been approved by the Government of India;
- (ii) in case the said goods are intended to be used in a project financed (whether by a loan or a grant) by the World Bank, the Asian Development Bank or any other international organisation other than those listed in the Annexure, and the said project has been approved by the Government of India, a certificate from the executive head of the Project Implementing Authority and countersigned by an officer not below the rank of a Joint Secretary to the Government of India, in the concerned Line Ministry in the Government of India, that the said goods are required for the execution of the said project and that the said project has duly been approved by the Government of India, and
- (iii) in case the said goods are intended to be used in a project financed (whether by a loan or a grant) by the World Bank, the Asian Development Bank or any other international organisation, other than those listed in the Annexure and the said project has been approved by the Government of India for implementation by the Government of a State or a Union Territory, a certificate from the executive head of the Project Implementing Authority and countersigned by the Principal Secretary or the Secretary (Finance), as the case may be, in the concerned State Government or the Union Territory, that the said goods are required for the execution of the said project, and that the said project has duly

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been approved by the Government of India for implementation by the concerned State Government.

Explanation. - For the purposes of this notification, -

- (a) "international organisation" means an international organisation to which the Central Government has declared, in pursuance of section 3 of the United Nations (Privileges and Immunities) Act, 1947 (46 of 1947), that the provisions of the Schedule to the said Act shall apply;
- (b) "Line Ministry" means a Ministry in the Government of India, which has been so nominated with respect to a project, by the Government of India, in the Ministry of Finance (Department of Economic Affairs).

ANNEXURE

- 1. United Nations Development Programme,
- 2. United Nations International Childrens' Fund,
- 3. Food and Agricultural Organisation,
- 4. International Labour Organisation,
- 5. World Health Organisation,
- 6. United Nations Population Fund.
- 7. United Nations World Food Programme.
- 8. United Nations Industrial Development Organisation.

[Notification No. 84/97-Cus., dated 11-11-1997 as amended by Notification No. 85/99-Cus., dated 6-7-1999 and No.119/99-Cus., dated 2-11-1999 and Notification No.75/2001 dt.0-07-01 and Notification No. 107/2001-Cus. dated 12.10.2001].

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Goods supplied to UN or an International Organisation

Notification No. 108/95-C.E. dated 23-3-1995

In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excises and Salt Act, 1944 (1 of 1944), read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts all goods falling under the Schedule to the Central Excise Tariff Act, 1985 (5 of 1986) (hereinafter referred to as the said goods) when supplied to the United Nations or an international organization for their official use or supplied to the projects financed by the said United Nations or an international organization and approved by the Government of India, from the whole of -

- (i) the duty of excise leviable thereon under section 3 of the Central Excise Act, 1944 (1 of 1944); and
- (ii) the additional duty of excise leviable thereon under sub-section (1) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957):

Provided that before clearance of the said goods, the manufacturer produces before the Assistant Commissioner of Central Excise having jurisdiction over his factory,-

- (a) in case the said goods are intended for the official use by the United Nations or an international organization, a certificate from the United Nations or that international organization that the said goods are intended for such use;
- (b) in case the said goods are -
 - (i) supplied to an international organisation listed in the Annexure appended to this notification for use in a project that has been approved by the Government of India and financed (whether by a loan or a grant) by such an organisation, a certificate from such an organisation that the said goods are required for the execution of the said project and that the said project has duly been approved by the Government of India; or
 - (ii) supplied to a project that has been approved by the Government of India and financed (whether by a loan or a grant) by an international organization listed in the said Annexure, a certificate from an officer not below the rank of Deputy Secretary to the Government of India, in the Ministry of Finance (Department of Economic Affairs) that the said goods are required for the execution of the said project and that the said project has duly been approved by the Government of India.
- (c) in case the said goods are intended to be supplied to a project financed (whether by a loan or a grant) by the World Bank, the Asian Development Bank or any international organization other than those listed in the Annexure, and
 - (i) if the said project has been approved by the Government of India, a certificate from the executive head of the Project Implementing Authority and countersigned by an officer not below the rank of a Joint Secretary to the Government of India, in the concerned Line Ministry in the Government of India, that the said goods are required for the execution of the said project and that the said project has duly been approved by the Government of India, and
 - (ii) if the said project has been approved by the Government of India for implementation by the Government of a State or a Union Territory, a certificate from the executive head of the Project Implementing Authority and countersigned by the Principal Secretary or the Secretary (Finance), as the case

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[Handwritten signature]

may be, in the concerned State Government or the Union Territory, that the said goods are required for the execution of the said project, and that the said project has duly been approved by the Government of India for implementation by the concerned State Government.

Explanation. - For the purposes of this notification, -

- (a) "international organization" means an international organization to which the Central Government has declared, in pursuance of section 3 of the United Nations (Privileges and Immunities) Act, 1947 (46 of 1947), that the provisions of the Schedule to the said Act shall apply;
- (b) "Line Ministry" means a Ministry in the Government of India, which has been so nominated with respect to a project, by the Government of India, in the Ministry of Finance (Department of Economic Affairs).

ANNEXURE

1. United Nations Development Programme,
2. United Nations International Children's Fund,
3. Food and Agricultural Organisation,
4. International Labour Organisation,
5. World Health Organisation,
6. United Nations Population Fund.
7. United Nations World Food Programme.
8. United Nations Industrial Development Organisation.

[Notification No. 108/95-C.E., dated 28-8-1995 as amended by Notifications No. 7/98-C.E., dated 2-6-1998; No. 33/98-C.E., dated 13-10-1998; No. 4/99-C.E., dated 11-2-1999, No. 40/99-C.E., dated 2-11-1999, No. 36/2001-C.E., dated 6-7-2001 and No. 50/2001-C.E., dated 12-10-2001].