

[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. 11/2016 - Customs

New Delhi, the 1st March, 2016

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), and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 25/2011-Customs, dated the 1st March, 2011, published in the Gazette of India, Extraordinary *vide* number G.S.R. 151(E) dated the 1st March, 2011, except as respects things done or omitted to be done before such supersession, the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts media with recorded Information Technology Software (hereinafter referred to as the said media), under Chapter 85 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), on which it is not required, under the provisions of the Legal Metrology Act, 2009 (1 of 2010) or the rules made thereunder or under any other law for the time being in force, to declare on the package of the said media thereof, the retail sale price, from so much of the additional duty leviable thereon under sub-section (1) of section 3 of the said Customs Tariff Act and determined under section 14 of the said Customs Act, or the rules made thereunder, read with sub-section (2) of section 3 of the said Customs Tariff Act, as is equivalent to the duty payable on the portion of the value of such Information Technology Software recorded on the said media, which is leviable to service tax under section 66B read with section 66E of the Finance Act, 1994 (32 of 1994):

Provided that the importer shall make a declaration in the format specified in Annexure-I, regarding value of such Information Technology Software recorded on the said media, which is leviable to service tax under section 66B read with section 66E of the said Finance Act, to the Principal Commissioner of Customs or the Commissioner of Customs, as the case may be:

Provided further that the person liable to pay service tax is registered under section 69 of the said Finance Act, read with rule 4 of the Service Tax Rules, 1994 and undertakes to pay service tax leviable thereon in the format specified in Annexure-I.

Annexure-I

1. Name of the importer:

2. Address of the importer:
3. Bill of Entry No. (of import of goods):
4. Service tax registration of the person liable to pay service tax:

To,

- (i) Commissioner/Principal Commisisoner Customs (Jurisdictional), (complete address)
- (ii) Commissioner/Principal Commisisoner Service Tax (Jurisdictional Executive and Jurisdictional Audit), (complete address) [through (i) above]

Sir,

I hereby declare that,

1. I have imported media with recorded Information Technology Software, under Chapter 85 of the First Schedule to the Customs Tariff Act, 1975, (51 of 1975), under Bill of Entry No._____dated_____. I have availed the benefit of notification no. 11/2016-Customs dated 1st March, 2016 and the exempted value under the said notification, which is leviable to service tax under section 66B read with section 66E of the Finance Act, 1994, is Rs._____.
2. I have paid (GAR-7 Challan enclosed) or undertake to pay service tax on such value of services, for which I am registered with _____(details of Jurisdictional Principal Commissioner or Commissioner of Service Tax) under service tax registration no._____.

Name and signature of importer/authorised signatory

[F. No. 334/8/2016-TRU]

(Anurag Sehgal)
Under Secretary to the Government of India