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GOVERNMENT OF INDIA MINISTRY OF FINANCE (DEPARTMENT OF REVENUE)

Notification No. 10/2017 – Central Excise

New Delhi, the 30th June, 2017

G.S.R. (E)-In exercise of the powers conferred by sub-section (1) of section 5A of the Central Excise Act, 1944 (1 of 1944) and in suppression of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 108/95-Central Excise, dated the 28th August, 1995, published in the Gazette of India, Extraordinary, *vide* number G.S.R. 602(E), dated the 28th August, 1995, except as respects things done or omitted to be done before such suppression, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts all goods falling under the Fourth Schedule to the Central Excise Act, 1944 (1 of 1944)(hereinafter referred to as the said goods) when supplied to the United Nations or an international organisation for their official use from the whole of the duty of excise leviable thereon under section 3 of the said Act.

Provided that before clearance of the said goods, the manufacturer produces before the Assistant commissioner of central excise having jurisdiction over his factory, a certificate from the United Nations or an international organisation that the said goods are intended for the official use by the United Nations or the said international organisation.

Explanation.- For the purposes of this notification "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.

2. This notification shall come into force with effect from the 1st day of July, 2017.

(F. No. 354/119/2017-TRU)

(Ruchi Bisht) Under Secretary to the Government of India