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SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

Notification No. 30/2017 – Customs

New Delhi, the 30<sup>th</sup> June, 2017

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.27/2010-Customs dated the 27<sup>th</sup> February, 2010 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 140 (E), dated the 27<sup>th</sup> February, 2010, 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 motion pictures, music, gaming software for use on gaming consoles printed or recorded on media falling under headings 3706 or 8523 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, from so much of the duty of customs as leviable thereon which is specified in the said First Schedule, as is in excess of the duties which would be leviable, if the value of the said goods, for the purposes of sub-section (1) of section 14 of the said Customs Act, were equal to the aggregate of-

- (i) the cost of the carrier medium; and
- (ii) the freight and insurance charges incurred in respect of the carrier medium:

Provided that nothing contained in this notification shall apply to motion pictures, music or gaming software imported in a pre-packaged form for retail sale.

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

[F.No.354/119/2017-TRU]

(Gunjan Kumar Verma)  
Under Secretary to the Government of India