

[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. 85/2017-Customs

New Delhi, the 14<sup>th</sup> November, 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 sub-section (12) of section 3 of Customs Tariff Act, 1975 (51 of 1975), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 50/2017 Customs, dated the 30th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 785(E), dated the 30th June, 2017, namely:-

In the said notification, -

(a) in the Table, -

(i) after S. No. 557A and the entries relating thereto, the following shall be inserted, namely:

“557B	Any Chapter	All goods, vessels, ships [other than motor vehicles] imported under lease, by the importer for use after import	-	Nil	102”;
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(ii) after S. No. 607 and the entries relating thereto, the following shall be inserted, namely:

“607A	9804	Lifesaving drugs/medicines for personal use, supplied free of cost by overseas supplier	Nil	Nil	104”;
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(b) in the Annexure, after condition No. 103, the following conditions shall be inserted, namely: -

“104	If the importer at the time of import-  (a) the goods are imported by an individual for personal use;  (b) it is certified in the Form below, by the Director General or Deputy Director General or Assistant Director General, Health Services, New Delhi, Director of Health Services of the State Government or the District Medical Officer/Civil Surgeon of the district, in each individual case, that the goods are lifesaving drugs or medicines (Regarding description, quantity and technical specificity); and
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	<p>(c) furnishes an undertaking to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, to the effect that the imported goods shall be used for the personal purpose and he shall pay, on demand, in the event of his failure to use the imported goods for the said purpose, an amount equal to the difference between the duty leviable on such quantity of the imported goods but for the exemption under this notification;</p> <p style="text-align: center;"><b>FORM</b></p> <p style="text-align: center;">Certificate No..... of ..... (year)</p> <p>Certified that the ..... (name of the drug/medicine) being imported by .....(name of the patient) is a lifesaving drug/medicine and required in ..... (quantity) for treatment period .....(months) and exemption from the payment of IGST is recommended.</p> <p style="text-align: right;">Signature with date of Director General / Deputy Director General / Assistant Director General, Health Services, New Delhi or Director of Health Services or District Medical Officer/Civil Surgeon”.</p>
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[F.No.354/320/2017-TRU]

(Ruchi Bisht)  
Under Secretary to the Government of India

Note: The principal notification No.50/2017-Customs, dated the 30th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 785(E), dated the 30th June, 2017 and last amended *vide* notification No.84/2017-Customs, dated the 08<sup>th</sup> November, 2017, published *vide* number G.S.R. 1376(E), dated the 08<sup>th</sup> November, 2017.