



भारत सरकार | GOVERNMENT OF INDIA | वित्त मंत्रालय | MINISTRY OF FINANCE | राजस्व विभाग | DEPARTMENT OF REVENUE

सीमा शुल्क के प्रधान आयुक्त का कार्यालय  
**OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS**  
हवाई अड्डा एवं एअर कार्गो कॉम्प्लेक्स **AIR PORT & AIR CARGO COMPLEX**  
एअर इंडिया सैट्स एअरफ्राइट टर्मिनल, केंपेगौडा अंतर्राष्ट्रीय हवाई अड्डा,  
Air India SATS Airfreight Terminal, Kempegowda International Airport,  
देवनहल्ली, बेंगलूरु – 560 300. Devanahalli, Bangalore – 560 300.

मि.सं.VIII/48/882/2018 बें.ए.का.काँ. त.  
C.No.VIII/48/882/2018 BACC.Tech.

दिनांक: शुक्रवार, 8 फरवरी 2019 (19 माघ 1940).  
Dated: Friday, 08 February 2019 (19 Magha 1940).

**PUBLIC NOTICE NO. 01/2019**

विषय/Subject: 12 वीं अंतर्राष्ट्रीय प्रदर्शनी - एयरो इंडिया 2019- वायुसेना स्टेशन, येलहंका, बेंगलूरु में- 20 से 24 फरवरी 2019 तक-के बारे में।

12th International Exhibition – Aero India 2019 at Air Force Station, Yelahanka Bengaluru from 20th to 24th February 2019 – Reg.

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The Twelfth International Aerospace Exhibition – Aero India is being held at the **Air Force Station, Yelahanka, Bengaluru** from the **20<sup>th</sup> to 24<sup>th</sup> February, 2018**. The Board vide letter **F.No.520/32/2014-Cus – VI dated 27.11.2018**, granted permission as a special case for the purpose of customs clearance of Aero India 2019 from **01<sup>st</sup> January 2019 to 17<sup>th</sup> March 2019** at Air Force Station, Yelahanka, Bengaluru subject to observance of relevant rules, regulations and procedures prescribed under the law.

In this regard, relevant rules, regulations and procedures to be followed are mentioned in brief for ready reference. For detailed information, the website of Central Board of Indirect Taxes, New Delhi [www.cbic.gov.in](http://www.cbic.gov.in) may be visited.

**1. Filing of Import General Manifest for Aircrafts arriving directly at Air Force Station, Yelahanka with Goods and/or passengers:** Attention is invited to Chapter VI - Provisions relating to conveyances carrying imported or exported goods of the Customs Act, 1962. Section 29 prescribes provisions for Arrival of vessels and aircrafts in India. Also Section 30 provides for delivery of arrival manifest or import manifest or import report by the person-in-charge of an aircraft

carrying imported goods or export goods or any other person. Attention is also invited to Import Manifest(Aircraft) Regulations, 1976 as amended and Forms prescribed for (i) General Declaration, (ii) Passenger Manifest (iii) Cargo Manifest (iv) List of private property in the possession of the Captain of the Aircraft and other members of the Crew etc. In view of Air Force Station, Yelahanka not being a regular Customs Port and pertaining to special circumstances of the 12<sup>th</sup> International Exhibition Aero India -2019, the said manifests shall be filed manually before the proper officer posted at Air Force Station, Yelahanka.

**2. Customs Clearance of Aircrafts for the purpose of Static/Flying Display/Aerobatic Display in the exhibition:** Bringing in/Arrival of Foreign Aircrafts for the purpose of Static/Flying Display/Aerobatic Display in the exhibition is a temporary importation of aircraft and has to be cleared by Customs as per the provisions of Customs Act, 1962. This is like import of any other goods for purpose of exhibition. Temporary importation for purpose of exhibition is exempted from payment of Customs duties either under ATA Carnet (customs tariff notification no 157/90 dated 28/3/1990 as amended) or under customs tariff notification no 8/2016 dated 5/2/2016 as amended vide Notification No.4/2019-Customs dated 07.02.2019 on fulfilment of conditions prescribed under the respective notifications. It is informed that in the case of temporary importation of aircrafts, for the purposes of participation in Aero Show organized by the Central Government, the importer shall not be required to furnish a bank guarantee or cash deposit as per Notification No.4/2019-Customs dated 07.02.2019. However, Bill of Entry and bond as stipulated in the notification 8/2016 will be required to be filed with the proper officer and Customs Clearance of the aircrafts for the exhibition will happen thereafter.

**3. Clearance of baggage and filing of baggage declarations:** Attention is invited to Baggage Rules, 2016 as amended for clearance of bonafide baggage of the passengers/crew in respect of duty free / dutiable articles. In this regard, necessary declaration needs to be filed by the passengers/crew in the specified form (Copy Enclosed) on arrival.

**4. Exemption from payment of Customs Duties for goods imported for display or use during Aero India -2019:**

*(i) Notification No.157/90 – Cus dated 28-03-1990 as amended (Copy Enclosed):* - Exemption from payment of Customs Duties is provided to specified goods imported for display or use at any specified event in respect of goods imported under ATA Carnet issued and guaranteed by Federation of Indian Chamber of Commerce & Industry(FICCI), India

subject to fulfilment of the conditions mentioned in Notification No.157/90 – Cus dated 28-03-1990 as amended (Copy Enclosed). It may be noted that the ATA Carnet should be produced along with the Guarantee issued by FICCI to the Customs for clearance purpose.

**(ii) Notification No.8/2016 – Cus dated 05-02-2016 as amended (Copy Enclosed):** - Exemption to specified goods imported for display or use at any specified event in respect of imported goods from payment of Customs duty subject to the conditions mentioned in Notification No. 8/2016 – Cus dated 05-02-2016 as amended. Attention is invited to Schedule – II for Events specified under the Notification. Under Sl.No.6 of Schedule II, Aero Show organized by the Central Government is specified under the said Notification. The Notification requires that the importer shall execute a bond equal to the value of the goods along with a bank guarantee or cash deposit equal to 110% of the duty that would be payable on the goods but for the exemption contained therein. It is further provided that in the case of temporary importation of aircrafts, for the purposes of participation in Aero Show organized by the Central Government, the importer shall not be required to furnish a bank guarantee or cash deposit as per Notification No.4/2019-Customs dated 07.02.2019. The conditions prescribed in the said Notification needs to be fulfilled for availment of exemption provided therein.

**5. Filing of ATA Carnet / Bill of Entry for clearance of goods meant for exhibition:**

The goods intended for Aero India – 2019 can be cleared either under (i) ATA Carnet or (ii) Filing of Bill of Entry.

The ATA Carnet is to be registered with Customs by presenting to the proper officer along with the documents prescribed under the Notification No. 157/90 – Cus dated 28-03-1990 as amended.

Where the exhibition goods including aircrafts for the purpose of exhibition are not covered under ATA Carnet, the importer can clear the same for exhibition by filing Bill of Entry and claiming exemption under Notification No.8/2016 – Cus dated 05-02-2016 as amended subject to fulfillment of conditions prescribed therein.

Importers can also present a Bill of Entry for clearance of goods on payment of applicable duties of Customs normally and also in the eventuality that the goods cleared either under ATA Carnet or under the notification no. 8/2016 – Cus dated 5/2/2016 are not re-exported as stipulated therein.

In view of Air Force Station, Yelahanka not being a regular Customs Port and pertaining to special circumstances of the 12<sup>th</sup> International Exhibition Aero India -2019, the Bill of Entry for Customs Clearance of goods shall be filed manually before the proper officer posted at Air Force Station, Yelahanka.

- 6. Furnishing of Bond / Bank Guarantee as applicable:** Notification No.8/2016 – Cus dated 05-02-2016 prescribes that importer shall execute a bond equal to the value of the goods along with a bank guarantee or cash deposit equal to 110% of the duty that would be payable on the goods but for the exemption contained therein. In this regard, the importer may ensure that the goods are adequately covered with Bond and BG amount so that amount of Bond/BG does not fall short at the assessment/clearance stage. Also, the Bond/BG needs to be presented and approved by the proper officer for acceptance and closure. However, no bank guarantee/cash deposit is required to be furnished in terms of Notification No.4/2019- Customs dated 7.2.2019 in the case of temporary importation of aircrafts, for the purposes of participation in Aero Show organized by the Central Government.
- 7. Examination of the goods / Value appraisal:** The goods imported for exhibition is subject to open examination at the time of importation. Also, the value of the goods is subject to appraisal for fair value if there is no commercial value/transaction value. The description of the goods, marks and numbers shall be verified under open examination. This is also required for establishing identity of goods at the time of re-export of the same. After examination, manual Out-of-Charge will be given by the proper officer pending which goods shall not be used or cleared for the purpose of exhibition.
- 8. Transshipment of goods to Air Force Station, Yelahanka for goods Imported at Air Cargo Complex, Bengaluru and Inland Container Depot, Whitefield:** Attention is invited to Goods Imported Conditions of Transshipment Regulations, 1995 as amended. Board Circular No.06/20017 – Cus dated 22-01-2007 prescribes detailed procedure for transshipment of goods between any two Customs Airports. Further, the instructions contained in Chapter X of the CBEC's Customs Manual needs to be complied with. The goods imported at Air Cargo Complex (ACC), Bengaluru and Inland Container Depot (ICD), Whitefield, Bengaluru will be moved following the Transshipment procedure as envisaged under Chapter VIII of the Customs Act, 1962 to the Air Force Station, Yelahanka. The goods will be escorted by the Inspectors to various places meant for the exhibition. Containerized Cargo from ICD,

Whitefield will also be moved under the transshipment procedure with One Time Seal without being escorted. Transshipment procedure will be completed by forwarding the transshipment applications duly signed by Superintendent/Inspectors for the receipt of the Cargo by trucks/containers to ICD and ACC.

**9. Re-Export of Goods/Aircrafts for exhibition and Cancellation of Bond/Bank Guarantee:** Exhibitors will file/enter the shipping bills/ATA Carnets for re-exportation of goods/aircrafts for exhibition after the exhibition is ended. Transshipment documents as required shall also be filed along with Shipping Bills/ATA Carnets. Proper officer will complete the examination. Assessment and the export transshipment procedure as required simultaneously. Identification of goods/aircrafts for exhibition not being re-exported will be done upon correlation with Import Documents for the purpose of collection of appropriate duties of Customs. Upon completion of the exhibition, a report will be submitted detailing the list of goods/aircrafts for exhibition Bill of Entry/IGM wise for enabling cancellation of Bond and Bank Guarantee, wherever applicable.

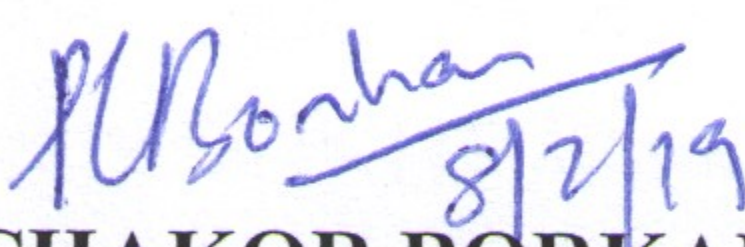
**10. Filing of Export General Manifest at the time of departure of Aircrafts from Air Force Station, Yelahanka:** At the time of departure of Aircraft, after the completion of the exhibition, the authorized agent or the Pilot-in-Command shall file an Export General Manifest in terms of provision of section 41 of the Customs Act, 1962 in the prescribed format. Attention is also invited to Export Manifest (Aircraft) Regulations, 1976 as amended and Forms prescribed for (i) General Declaration, (ii) Passenger Manifest (iii) Cargo Manifest (iv) List of private property in the possession of the Captain of the Aircraft and other members of the Crew etc. In view of Air Force Station, Yelahanka not being a regular Customs Port and pertaining to special circumstances of the 12<sup>th</sup> International Exhibition Aero India -2019, the said manifest shall be filed manually before the proper officer posted at Air Force Station, Yelahanka.

**11. Customs Duty on Aviation Turbine Fuel(ATF):**Payment of Customs Duties on Aviation Turbine Fuel is exempted under Notification No.8/2016 – Cus dated 05.02.2016 vide Sl.No.7 of Schedule I subject to fulfilment of conditions. Ground Handling Agency/Clearing Agency is required to record the (i) Initial Fuel Reading, (ii) Final Fuel Reading in the presence of the Customs Officer. Reading on Re-filling of Aviation Turbine

Fuel to the Aircrafts is also required to be maintained and produced to the proper officer for verification whenever asked.

12. It will be responsibility of the Deputy/Assistant Commissioner in charge to ensure that all the records are maintained properly and duties due are collected in time.

13. All concerned will be required to strictly follow relevant rules, regulations etc, as per law.

  
(पराग चकोर बोरकर/ PARAG CHAKOR BORKAR)  
आयुक्त(सीमा शुल्क) /COMMISSIONER OF CUSTOMS

संलग्न/Encls: यथोपरी/As above.

To,

All the Stakeholder Agencies of the 12<sup>th</sup> International Exhibition Aero India 2019

Copy submitted to:

1. The Chief Commissioner of Customs, Bengaluru Customs Zone, Bengaluru.
2. All Additional / Joint Commissioners of Customs, All Deputy/Assistant Commissioners.
3. Bengaluru Customs Website.