



ಭಾರತಸರ್ಕಾರ, ಹಣಕಾಸು ವಿಭಾಗ, ಕಂದಾಯಇಲಾಖೆ  
ಸೀಮಾಸಂಕದ ಪ್ರಧಾನ ಆಯುಕ್ತರ ಕಛೇರಿ,  
ವಿಮಾನ ನಿಲ್ದಾಣ ಮತ್ತುವಾಯು ಸರಕುಸಂಕೀರ್ಣದಆಯುಕ್ತಲಯ,  
ಐರ್ ಇಂಡಿಯಾ ಸ್ಯಾಟೈಸ್ ವಾಯು ಸರಕು ಸಾಗಣೆ ಕಾರ್ಯಸ್ಥಳ,  
ಬೆಂಗಳೂರು- ೫೬೦೩೦೦

भारत सरकार, वित्तमंत्रालय, राजस्व विभाग

सीमा शुल्क प्रधान आयुक्त का कार्यालय

हवाई अड्डा और एयर कार्गो कॉम्प्लेक्स आयुक्तालय

ಕೆಂ ಪೆಗೌಡಾ ಅಂತರಾಷ್ಟ್ರೀಯ ಹವಾ಼ಿ ಅಡ್ಡಾ ದೆವನಹಲ್ಲೀ, ಬೆಂಗಲೂರು-560 300 GOVERNMENT OF  
INDIA, MINISTRY OF FINANCE, DEPARTMENT OF REVENUE,  
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS:  
AIRPORT AND AIR CARGO COMMISSIONERATE:  
Kempegowda International Airport Devanahalli, Bangalore – 560 300.  
Email ID: commrapacc-cusblr@nic.in / cusaccblr.tech@gov.in  
Phone No.080-22001422/23, Fax No.080-22001448

File No.GEN/TECH/Misc/1171/2020-Tech  
DIN: 20250172MP000000A396

Date: As e-signed

### **PUBLIC NOTICE No. 03/2025**

Subject: 15<sup>th</sup> Aero India - 2025 at Air Force Station, Yelahanka Bengaluru from  
10.02.2025 to 14.02.2025 – Reg.

\*\*\*

The 15th International Aerospace Exhibition – Aero India 2025, is being held at the Air Force Station, Yelahanka, Bengaluru from 10.02.2025 to 14.02.2025. The Board vide letter F.No.520/06/2016-Cus – VI(Pt 1) dated 13.11.2024, granted special permission under section 29(1) of Customs Act 1962 for providing all customs clearance facilitation support from 20.01.2025 to 28.02.2025 at Air Force Station, Yelahanka, Bengaluru for the Aero India 2025, subject to observance of relevant Rules, Regulations and procedures prescribed under the law

2. In this regard, relevant rules, regulations and procedures to be followed are mentioned herein below 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.

2.1. 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 of

Customs Act, 1962 relating to conveyances carrying imported or exported goods. Section 29 prescribes provisions for arrival of vessels and aircrafts in India, 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. 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 possession of the Captain of the aircraft and other members of the Crew etc. Air Force Station, Yelahanka not being a regular Customs Port and operating under special circumstances of the 15<sup>th</sup> International Exhibition Aero India -2025, the said manifests shall be filed manually before the proper officer of Customs posted at Air Force Station, Yelahanka.

**2.2** 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 Aero India 2025 has to be cleared by customs authorities as per the provisions of Customs Act, 1962. This is similar to import of any other goods for purpose of exhibition. 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 05/02/2016 as amended vide Notification No.4/2019-Customs dated 07.02.2019 on fulfillment of conditions prescribed under the respective Notifications. Such importation of aircrafts, for the purpose of participation in Aero India 2025, the Importer shall not be required to furnish a bank guarantee or cash deposit as per Notification No. 04/2019-Customs dated 07.02.2019. However, Bill of Entry and Bond as stipulated in the Notification 08/2016 will be required to be filed with the proper officer for the clearance of the aircraft.

**2.3.** 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 on arrival (the same can be accessed in the link [:https://www.cbic.gov.in/resources//htdocs-cbec/customs/forms\\_pdf/cs-bgge-declare-form1-ason19feb2014.pdf](https://www.cbic.gov.in/resources//htdocs-cbec/customs/forms_pdf/cs-bgge-declare-form1-ason19feb2014.pdf))

**2.4.** Exemption from payment of Customs Duty for goods imported for display or use during Aero India -2025:

*(i) Notification No.157/90 – Cus dated 28-03-1990 as amended :* -Exemption from payment of customs duty 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 fulfillment of the conditions mentioned in Notification No.157/90 – Cus dated 28-03-1990 as amended (the same can be accessed in the link :[https://www.atacarnet.in/pdf/Custom\\_Notificationn\\_157\\_90.pdf](https://www.atacarnet.in/pdf/Custom_Notificationn_157_90.pdf)). It may be noted that the ATA Carnet should be produced along with the Guarantee issued by FICCI to the customs authorities for clearance purpose.

*(ii) Notification No.8/2016 – Cus dated 05-02-2016 as amended (same can be accessed in the link:-[https://bangalorecustoms.gov.in/air\\_pninfo.php?year=2016](https://bangalorecustoms.gov.in/air_pninfo.php?year=2016)):-*  
Exemption from payment of Customs Duty shall also be available to specified goods imported for display or use at any specified event in respect of imported goods subject to the conditions mentioned in Notification No. 8/2016 – Cus dated 05-02-2016 as amended. Aero India 2025, organized by the Central Government, is listed under Sl. No. 6 of Schedule II of 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 India 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. 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. Further, the conditions prescribed in the said Notification needs to be fulfilled for availment of exemption provided therein.

**2.5.** Filing of ATA Carnet / Bill of Entry for clearance of goods meant for exhibition: The goods intended for Aero India – 2025 can be cleared either under (i) ATA Carnet or (ii) Filing of Bill of Entry.

Where the exhibition goods including aircrafts flown in for the purpose of exhibition are goods, 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 Customs Port and pertaining to special circumstances of the 15<sup>th</sup> International Exhibition Aero India -2025, the Bill of Entry for customs clearance of goods shall be filed manually before the proper officer posted at Air Force Station, Yelahanka.

**2.6.** 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.

**2.7.** 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 CBIC'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 stated in Chapter VIII of the Customs Act, 1962 to the Air Force Station, Yelahanka. The goods will be escorted by the Inspectors to notified areas 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.

**2.8.** Re-Export of Goods and Cancellation of Bond/Bank Guarantee: Exhibitors will file/submit shipping bills/ATA Carnets for re-exportation after the exhibition concludes.

Transshipment documents, if required, shall also be filed along with the Shipping Bills/ATA Carnets. The proper officer will complete the assessment, examination and export transshipment procedure as per provisions of Customs Act 1962. Identification of goods, not being re-exported, will be carried out by correlating with the import documents for the collection of applicable customs duty, cess etc. Upon completion of the exhibition, a report will be submitted constituting the list of goods, Bill of Entry/IGM-wise to facilitate the cancellation of bonds and bank guarantees, wherever applicable.

**2.9.** 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 15<sup>th</sup> International Exhibition Aero India -2025, the said manifest shall be filed manually before the proper officer posted at Air Force Station, Yelahanka.

**2.10.** Customs Duty on Aviation Turbine Fuel (ATF): Customs duty 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 the fulfillment of specified conditions. However, Aviation Turbine Fuel will attract customs duty if the foreign aircraft undertakes a journey to any domestic airport from Air Force Station, Yelahanka. The Ground Handling Agency/Clearing Agency is required to record (i) the initial fuel reading, (ii) the final fuel reading, in the presence of the customs officer. Additionally, the readings on the refilling of Aviation Turbine Fuel must be maintained and submitted to the proper officer for verification.

**3.** It is the responsibility of the Deputy/Assistant Commissioner of Customs in charge to ensure that all records are maintained properly and that customs duty, cess etc. are collected in a timely manner.

**4.** Action to be taken, in terms of decisions conveyed in this Public Notice, should be considered as Standing Order for the concerned officers.

**5.** All stakeholders are required to strictly follow relevant Rules, Regulations etc. as per Customs Act 1962. The above is brought to the notice of all the concerned. Difficulties, if any,

may be brought to the notice of the Deputy Commissioner of Customs (Aero India 2025), Airport and Air Cargo Commissionerate, Devanahalli, Bengaluru, (email id: commrapacc-cusblr@nic.in /cusaccblr.tech@gov.in.)



15.01.2025

(देबाशीष साहू/ DEBASHISH SAHU)  
प्रधान आयुक्त/PRINCIPAL COMMISSIONER

Copy submitted to: The Chief Commissioner of Customs, Bengaluru Customs Zone, Bengaluru.

Copy to :

1. All Additional / Joint Commissioners of Customs, All Deputy/Assistant Commissioners.
2. All the Stakeholders as per mailing list.
3. Bengaluru Customs Website.