

## Condition to Allow Fresh Bill of Entry for Ships for Breaking after Importation Dropped

**[Notification No. 15 /2025-Customs dated 20 February, 2025]**

Seeks to amend notification No. 50/2017-Customs

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 the Customs Tariff Act, 1975 (51 of 1975), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, 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, in the Table,-

Against **S.No. 551** and **S. No. 555**, in column (6), for the entry “84”, the entry “-” shall be **substituted**.

2. This notification shall come into force with immediate effect.

[F. No. 190354/180/2024-TRU]

551.	8901	All goods (excluding vessels and other <b>floating structures</b> as are imported for <b>breaking up</b> ) <i>[30/23.07.2024 – Exemption valid till 31 March, 2026]</i> <i>[06/29.01.2024 – Exemption valid till 30<sup>th</sup> September 2024]</i> <i>[02/01.02.2023 – Exemption valid till 31<sup>st</sup> March 2024]</i>	Nil	-	- 84
555.	8906	All goods (excluding vessels and other floating structures as are imported for breaking up) <i>[30/23.07.2024 – Exemption valid till 31 March, 2026]</i> <i>[06/29.01.2024 – Exemption valid till 30<sup>th</sup> September 2024]</i> <i>[02/01.02.2023 – Exemption valid till 31<sup>st</sup> March 2024]</i>	Nil	-	- 84

### Condition No. 84:

84. If the vessels and other floating structures are intended to be broken up after their importation, the importer shall present a fresh bill of entry to the Commissioner of Customs, and thereupon such goods shall be chargeable with the duty which would be payable on such goods as if they were entered for home consumption, under section 46 of the Customs Act, 1962 (52 of 1962), on the date of the presentation of such fresh bill of entry, for the purposes of break-up of such goods.