

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), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts packaged software or canned software, falling under Chapter 85 of the First Schedule to the Customs Tariff Act, 1975, (51 of 1975) on which it is not required, under the provisions of The Legal Metrology Act, 2009 (1 of 2010) or the rules made thereunder or under any other law for the time being in force, to declare on the package thereof the retail sale price, from so much of the additional duty leviable thereon under sub-section (1) of section 3 of the said Customs Tariff Act, as is equivalent to the duty payable on the portion of the value of such goods determined under section 14 of the said Customs Act, or the rules made thereunder, read with sub-section (2) of section 3 of the said Customs Tariff Act, which represents the consideration paid or payable for transfer of the right to use such goods:

Provided that the importer shall make a declaration regarding consideration paid or payable in respect of such transfer to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be:

Provided further that the importer is registered under section 69 of the Finance Act, 1994 (32 of 1994) read with rule 4 of the Service Tax Rules, 1994.

Explanation.— For the purposes of this notification, “packaged software or canned software” means software developed to meet the needs of a variety of users, and which is intended for sale or capable of being sold, off the self.

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(Sanjeev Kumar Singh)

Under Secretary to the Government of India