

of import or within such extended period as the Deputy Commissioner of Customs or Assistant Commissioner of Customs may allow :

Provided that in respect of units which are not registered with the central excise, the said installation certificate may be issued by an independent Chartered Engineer;

Provided further that where the capital goods, office equipment and professional equipment, are imported by a merchant exporter having supporting manufacturer(s), the goods may be installed in the factory or premises of the said supporting manufacturer(s);

- (5) that the imports against the said certificate are undertaken through sea ports at Mumbai, Sikkim, Kolkata, Cochin, Magdalla, Kakinada, Kandla, Mangalore, Marmagoa, Chennai, Nhava Sheva, Paradeep, Pipavav, Sikka, Tuticorin, Visakhapatnam, Dahej, Mundhra, Nagapattinam, Okha, Bedi including Rogi-Jamnagar, Muldwarka, Porbander, Dharamtar and Vadinar or through any of the airports at Ahmedabad, Bangalore, Bhubaneswar, Mumbai, Kolkata, Coimbatore, Delhi, Hyderabad, Jaipur, Chennai, Srinagar, Trivandrum, Varanasi, Nagpur, Cochin, Rajasansi (Amritsar) and Lucknow (Amausi) or through any of the Inland Container Depots at Agra, Bangalore, Coimbatore, Delhi, Faridabad, Gauhati, Guntur, Hyderabad, Jaipur, Jalandhar, Kanpur, Ludhiana, Moradabad, Nagpur, Pimpri (Pune), Pitampur (Indore), Surat, Tirupur, Varanasi, Nasik, Rudrapur (Nainital), Dighi (Pune), Vadodara, Daulatabad (Wanjarwadi and Maliwada), Waluj (Aurangabad), Anaparthi (Andhra Pradesh), Salem, Malanpur, Singanalur, Jodhpur, Kota, Udaipur, Ahmedabad, Bhiwadi, Madurai, Bhilwara, Pondicherry, Garhi Harsaru, Bhatinda, Dappar (Dera Bassi), Chheharata (Amritsar), Karur, Miraj, Rewari, Bhusawal, Jamshedpur, Surajpur, Dadri, Tuticoin, Kundli, Bhadohi, Raipur Mandideep (District Raisen), Durgapur (Export Promotion Industrial Park) and Babarpur or through the Land Customs Station at Ranaghat, Singhabad, Raxaul, Jogbani, Nautanva (Sonauli), Petrapole, Mahadipur, Nepalganj Road, Dawki, Agartala, Sutarkhandi, Amritsar Rail Cargo and Attari Road or Special Economic Zones as specified in the notification issued under Section 76A of the said Customs Act;
- (6) that where the importer does not claim exemption from the additional duty of customs leviable under section 3 of the said Customs Tariff Act, he shall be deemed not to have availed the exemption from the said duty for the purpose of calculation of the said additional duty of customs.
- (7) that the importer shall be entitled to avail of the drawback or CENVAT credit of additional duty leviable under section 3 of the said Customs Tariff Act against the amount debited in the said certificate.
2. The following categories of exports shall not be counted for calculation of export performance or for computation of entitlement under the scheme -
- (i) export of imported goods covered under para 2.35 of the Foreign Trade Policy or exports made through transshipment;
  - (ii) export turnover of units operating under SEZ/EOU/EHTP/STP/BTP; Schemes or products manufactured by them and exported through DTA units;