

INSTRUCTION No. 17/ 2017- Customs

F. No. 524/17/2013- STO (TU)  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise & Customs

Room No. 229-A, North Block New Delhi,  
20<sup>th</sup> November, 2017

To

All Pr. Chief Commissioners/Chief Commissioners of Customs/Customs (Preventive)  
All Pr. Chief Commissioners /Chief Commissioners of Customs and Central Excise  
All Pr. Commissioners/Commissioners of Customs/Customs (Preventive)/Customs and Central  
Excise

Madam / Sir,

**Subject: Eligibility of dumpers imported for Coal Mines for benefits under Project Import Regulations- reg.**

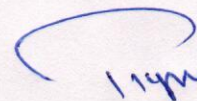
The Board has received references regarding eligibility of dumpers which are used in coal mines, for benefits under Project Import Regulations. The issue was examined in the past and it was clarified to the field formations that dumpers imported for Coal Mines are not eligible for Project Import benefits.

2. The issue was also examined by High Level Committee (HLC) to interact with Trade and Industries on Tax Laws. The HLC in its second half yearly report (December 2015) was of the view that the dumpers are essential for coal mining and unless the mined coal is removed by these dumpers, further mining cannot take place. HLC recommended to issue a clarification that dumpers when duly certified by the Sponsoring Authority, may be considered for project import benefit for mining projects.

3. In the light of HLC recommendations, the issue was revisited by the Board and in this regard it is clarified that the dumpers designed for mining activities and to be used in coal mines, whether captive or otherwise, are eligible for Project Import benefits when duly certified by the concerned Sponsoring Authority.

4. All pending assessments, if any, may be finalized accordingly and difficulty faced, if any, may be brought to the notice of the Board.

Yours faithfully,



(Piyush Bhardwaj)  
STO, TU