Circular No. 76/2001-Customs
7th December, 2001.

F.NO.528/84/2001-CUS (TU)
Government of India
Ministry of Finance
Department of Revenue
(Tariff Unit)

Sub: Eligibility of `Colonoscope" for benefit of notification No.17/2001-Cus., (Sl.No.348: List 29: Item No. 82). - Reg.

I am directed to refer to the subject mentioned above and to say that a representation has been received in Board"s office stating that some Custom Houses have denied exemption to goods, namely, `colonoscope" under the subject entry.

2. The matter has been examined in consultation with the Directorate General of Health Services (DGHS). The DGHS has opined that `Fibreoptic Colonoscope" would be covered under the description of `fibreoptic endoscope" as listed at Sl.No.82 of List 29 of notification No.17/2001-Cus., dated 1.3.2001. The said opinion has been accepted by the Board.

3. Pending assessments, if any may be finalised accordingly. Difficulties, if any, in implementing the above instructions may be brought to the notice of the Board.

Please acknowledge receipt of this Circular.

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