

GENERAL EXEMPTION NO. 148

Exemption to Goods when re-imported into India for repairs or for re-conditioning
[Notfn. No.158/95-Cus. dt. 14.11.1995 as amended by 34/10, 60/12, 43/17, 60/18]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and in supersession of the Ministry of Finance, Department of Revenue Notification No.98/95, dated 26th May, 1995 the Central Government being satisfied that it is necessary in the Public interest so to do, hereby exempts goods falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and for the purpose specified in Column (2) of the Table hereto annexed, **when reimported** into India from the **whole of the duty of customs** leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and from the **whole of the** integrated tax leviable thereon under sub-section (7) of section 3 of the said Customs Tariff Act, subject to the conditions laid down in the corresponding entry in Column (3) of the said Table.

TABLE

| Sl. No. | Description of goods | Conditions |
|---------|---|---|
| 1 | 2 | 3 |
| 1. | Goods manufactured in India and parts of such goods whether from of Indian or foreign manufacture and reimported into India for repairs or for reconditioning other than the goods specified in Annexure. | <p>1. Such reimportation takes place within 3 years from the date of exportation; Provided that such re-importation takes place within 10 years from the date of exportation in case of Nepal and Bhutan.</p> <p>2. Goods are reexported within six months of the date of reimportation or such extended period not exceeding a further period of six months as the Commissioner of Customs may allow;</p> <p>3. The Assistant Commissioner of Customs is satisfied as regards identity of the goods;</p> <p>4. The importers at the time of importation executes a bond undertaking to -</p> <p>(a) export the goods after repairs or reconditioning within the period as stipulated;</p> <p>(b) pay, on demand, in the event of his failure to comply with any of the afore said conditions, an amount equal to the difference between the duty levied at the time of reimport and the duty leviable on such goods at the time of importation but for the exemption contained herein.</p> |

| Sl. No. | Description of goods | Conditions |
|---------|--|--|
| 1 | 2 | 3 |
| 2. | Goods manufactured in India and reimported for - (a) reprocessing; or (b) refining; or (c) re-making; or (d) subject to any process similar to the processes referred to in clauses (a) to (c) above | 1. Such reimportation takes place within one year from the date of exportation. 2. Goods are reexported within six months of date of reimportation or such extended period not exceeding a further period of six months as the Commissioner of Customs may allow; 3. The Assistant Commissioner of Customs or Deputy Commissioner of Customs is satisfied as regards identity of the goods. 4. The importer executes a bond to the effect - (a) that such reprocessing, refining or remaking or similar processes shall be carried out in any premises registered under relevant Goods and Services Act or in a Customs bond under provisions of section 65 of the Customs Act, 1962 (52 of 1962); (b) that he shall maintain a due account of the use of the said re-imported goods received in the premises specified in item (a) above and shall produce the said accounts duly certified by the officer of Central Excise or Customs as the case may be, incharge of the factory or the bonded premises to the effect that the goods tendered for reimport are reprocessed, refined or remade or subjected to any process, as the case may be, from the said reimported goods; (c) that in case any waste or scrap arising during such operations and the importer agrees to destroy the same before the officer of Customs, as the case may be, or to pay on such waste or scrap the appropriate duties of customs as if such waste or scrap is imported; (d) that he shall pay, on demand, in the event of his failure to comply with any of the aforesaid conditions, an amount equal to the difference between the duty leviable on such goods at the time of importation but for the exemption contained herein : Provided that in case of reprocessing, refining or remaking or similar process, if any loss of imported goods is noticed during such operations, the quantity of such loss shall be exempted from the whole of the duties of customs (basic customs duty and additional customs duty, |

- etc.) subject to the satisfaction of the Assistant Commissioner of Customs or Deputy Commissioner of Customs that such loss has occurred during such operations.
3. Goods as specified in Annexure, manufactured in India and re-imported into India for repairs or for reconditioning
1. Such re-importation takes place within 7 years from the date of exportation;
Provided that such re-importation takes place within 10 years from the date of exportation in case of Nepal and Bhutan.
 2. Goods are re-exported within one year of the date of re-importation;
 3. The Assistant/Deputy Commissioner of Customs is satisfied as regards identity of the goods;
 4. The importers at the time of importation executes a bond undertaking to -
 - (a) export the goods after repairs or reconditioning within the period as stipulated;
 - (b) pay, on demand, in the event of his failure to comply with any of the aforesaid conditions, an amount equal to the difference between the duty levied at the time of re-import and the duty leviable on such goods at the time of importation but for the exemption contained herein.

Annexure

| S. No | Heading or Sub-heading or Tariff item | Description of goods |
|-------|---|--|
| (1) | (2) | (3) |
| 1. | 8443 31 00 | Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network |
| 2. | 8471 30, 8471 41, 8471 49 00, 8471 50 00 | Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data on to data media in coded form and machines for processing such data, not elsewhere specified or included |
| 3. | 8472 90 30 | Automatic bank note dispensers |
| 4. | 8504 40 | Static converters |
| 5. | 8517 | Telephone sets including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area networks), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528 |

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|-----|------------|---|
| 6. | 8518 40 00 | Audio-frequency electric amplifiers |
| 7. | 8518 50 00 | Electric sound amplifier sets |
| 8. | 8525 | Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders |
| 9. | 8526 | Radar apparatus, radio navigational aid apparatus and radio remote control apparatus |
| 10. | 8528 62 00 | Projectors: Capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471 |
| 11. | 8528 71 00 | Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus: Not designed to incorporate a video display or screen |
| 12. | 8528 72 | colour TVs |
| 13. | 8531 20 00 | Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED) |
| 14. | 9018 11 00 | Electro-cardiographs |
| 15. | 9018 12 | Ultrasonic scanning apparatus |
| 16. | 9018 13 | Magnetic resonance imaging apparatus |
| 17. | 9018 19 10 | Electro encephalographs |
| 18. | 9018 19 20 | Echo cardiograph |
| 19. | 9021 40 | Hearing aids |
| 20. | 9022 | Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like |
| 21. | 9027 | Instruments and apparatus for physical or chemical analysis (for example, polarimeter, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes |
| 22. | 9028 30 | Gas, liquid or electricity supply or production meters, including calibrating meters therefor - Electricity meters |
| 23. | 9030 | Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, x-ray, cosmic or other ionizing radiations |
| 24. | 9032 | Automatic regulating or controlling instruments and apparatus |

