

GENERAL EXEMPTION NO. 153

**Exemption to articles re-imported by Armed Forces returning from service abroad -
[Notfn. No.17/17-Cus. dt.21.4.2017 as amended by 43/17].**

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 notification of the Government of India in the Ministry of Finance (Department of Revenue), No.271 dated 25th October, 1958 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 991(E) dated the 25th October, 1958, except as respects things done or omitted to be done before such supersession, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts goods, falling under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India by or along with a unit of the Army, the Navy, the Air Force or the Central Paramilitary Forces on the occasion of its return to India after a tour of service abroad, from the whole of the duty of customs leviable thereon which is specified in the First Schedule to the said Customs Tariff Act and from the whole of the integrated tax leviable thereon under sub-section (7) of section 3 of the said Customs Tariff Act:

Provided that such goods are proved to the satisfaction of the Assistant Commissioner of Customs or the Deputy Commissioner of Customs, as the case may be, having jurisdiction, to have been exported by or along with such unit on the occasion of its departure from India.

