

**GENERAL EXEMPTION NO. 164**

**Exemption from additional duty to baggage.**

**[Notfn. No. 183/86-Cus. dt. 01.03.86 as amended by Notfn. No. 48/96, 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.194-Customs, dated the 26th September, 1980, the Central Government being satisfied that it is necessary in the public interest so to do, hereby exempts all goods falling under heading No.98.03 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India by a passenger or a member of the crew as baggage, from the whole of the integrated tax under sub-section (7) of section 3 of the said Customs Tariff Act.

