

**GENERAL EXEMPTION 231****Exemption to re-import of goods in Fourth schedule exported under duty drawback, rebate of duty or under bond:****[Notifn. No. 47/17-Cus., dt. 30.6.2017]**

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods falling within the Fourth Schedule to the Central Excise Act, 1944 (1 of 1944) and specified in column (2) of the Table below, when re-imported into India, from so much of the duty of customs leviable thereon which is specified in the First Schedule of the Customs Tariff Act, 1975 (51 of 1975) and the additional duty leviable thereon under sub-sections (1), (3), and (5) of section 3 of the said Customs Tariff Act, as is in excess of the amount indicated in the corresponding entry in column (3) of the said Table.

Table

Sl.No.	Description of goods	Conditions
(1)	(2)	(3)
1	Goods exported -	
	(a) under claim for drawback of any customs or excise duties levied by the Union	amount of drawback of customs or excise duties allowed at the time of export;
	(b) under claim for drawback of any excise duty levied by a State	amount of excise duty leviable by State at the time and place of importation of the goods. allowed at the time of export;
	(c) under claim for rebate of Central excise duty	amount of rebate of Central Excise duty, availed at the time of export;
	(d) under bond without payment of Central Excise duty	amount of Central Excise duty not paid;
	(e) under duty exemption scheme (DEEC/ Advance Authorisation/ DFIA) or Export Promotion Capital Goods Scheme (EPCG)	amount of excise duty leviable at the time and place of importation of goods and subject to the following conditions applicable for such goods - (i) DEEC book has not been finally closed and export in question is delogged from DEEC Book; Advance Authorisation/DFIA has not been redeemed and the authorization holder has not been discharged from the export obligation by DGFT; (ii) in case of EPCG scheme the period of full export performance has not expired and necessary endorsements regarding reimport have been made; (iii) the importer had intimated the details of the consignment re-imported to the Assistant Commissioner of Customs or Deputy Commissioner of Customs in charge of the factory where the goods were manufactured or the premises from where the goods were supplied and to the licensing authority regarding the fact of re-importation and produces a dated acknowledgement of such intimation at the time of clearance of goods; (iv) The manufacturer- exporters may be permitted clearance of such goods without payment of Central Excise duty or integrated tax and

compensation cess under transit bond to be executed with the Customs authorities at the port of importation, such bond will be cancelled on the production of certificate issued by the jurisdictional Customs authority about receipt of re-imported goods into their factory or the premises from where the goods were supplied.

- 2 Goods other than those falling under Sl. No. 1 Nil

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Provided that the Assistant Commissioner of Customs/ Deputy Commissioner of Customs is satisfied that-

- (a) the goods other than those exported under Duty Exemption Scheme(DEEC/Advance Authorisation/DFIA) or Export Promotion Capital Goods Scheme(EPCG) or Duty Entitlement Passbook Scheme (DEPB) or any reward scheme of Chapter 3 of Foreign Trade Policy are re-imported within three years after their exportation or within such extended period, not exceeding two years, as the Principal Commissioner of Customs or Commissioner of Customs as the case may be, on sufficient cause being shown for the delay may be allowed.
- (b) in the case of goods exported under the Duty Exemption Scheme(DEEC/Advance Authorisation/DFIA) or Export Promotion Capital Goods Scheme(EPCG) or Duty Entitlement Passbook Scheme (DEPB) or any reward scheme of Chapter 3 of Foreign Trade Policy, reimportation of such goods takes place within one year of exportation or such extended period not exceeding one more year as the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, on sufficient cause being shown for the delay may allowed;
- (c) the goods are the same which were exported:

Provided further that nothing contained in this notification shall apply to re-imported goods which had been exported -

- (a) by a hundred per cent export-oriented undertaking or a unit in a Free Trade Zone as defined under section 3 of the Central Excise Act, 1944 (1 of 1944);
- (b) from a public warehouse or a private warehouse appointed or licensed, as the case may be, under section 57 or section 58 of the Customs Act, 1962 (52 of 1962).

2. This notification shall come into force with effect from the 1st day of July, 2017.

Explanation. - For the purposes of this notification,-

- (a) the goods shall not be deemed to be the same if these are re-imported after being subjected to re-manufacturing or reprocessing through melting, recycling or recasting abroad;
- (b) 'Foreign Trade Policy' means Foreign Trade Policy, 2015 - 2020 notified by the Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section.(ii) vide notification No. 01/2015-2020, dated the 1st April, 2015.