

VIII. EXEMPTION NOTIFICATIONS RELATING TO RE-IMPORT

GENERAL EXEMPTION NO. 146

Exemption to specified goods exported from India and re-imported after being subjected to specified processes -

[Notfn. No. 43/96-Cus. dt.23.7.96 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), 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), **on which a manufacturing process was undertaken in India and which were exported out of India for carrying out further manufacturing process of coating, electroplating or polishing or a combination of one or more of these processes, as the case may be, (hereinafter referred to as said processes), when re-imported into India,** after completion of the said processes, from so much of the duty of customs leviable thereon which is specified in the said First Schedule and the integrated tax leviable thereon under sub-section (7) of section 3 of the said Customs Tariff Act, as is in excess of the **amount of duty of customs which would be leviable if the value of such re-imported goods were made up of the fair cost of the said processes carried out abroad (whether such cost is actually incurred or not) and insurance and freight, both ways:**

Provided that the proper officer of customs is satisfied, -

- (a) of the identity of goods;
- (b) that the goods are **re-imported within a period of one year** or such extended period as the Commissioner of Customs may, having regard to the circumstances of each case, allow, from the date of their exportation from India for carrying out the said processes;
- (c) **that the goods were not exported under claim for drawback of any duty or under claim for rebate of central excise duty or under bond without payment of central excise duty;** and
- (d) that there has been no change in the ownership of the goods between the time of their exportation from India and importation into India.

