

GENERAL EXEMPTION NO. 150

Exemption to re-import of Private personal property, not produced or manufactured in India- [Notfn. No.174/66-Cus.dt. 24.9.1966 as amended by Notfn. No. 99/69 and 93/70, 44/17].

Goods specified in column (1) of the Table hereto annexed, are exempt from the payment of from the whole of the duty of customs leviable thereon as 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 leviable thereon as is specified in column (3) subject to the limitations and conditions specified in column 2 thereof, namely:

Goods	Limitations and Conditions	Extent of Exemption
(1)	(2)	(3)
Goods not produced or manufactured in India, which are private personal property and which prior to their import into India have been exported therefrom	<p>Provided that the proper officer of Customs is satisfied:-</p> <p>(1) as to the identity of the goods;</p> <p>(2) that no drawback of duty was paid on their exports;</p> <p>(3) that the ownership of the goods has not changed between the time of export and re-import or if it has changed that it has remained in the family of the exporter;</p> <p>(4) that the goods are being imported for the personal use and not for sale and</p> <p>(5) (a) that the goods have been re-imported within three years from the date of export, or</p> <p>(b) that the goods were re-imported after the expiry of three years from the date of export, but were, shipped or consigned to India within the time-limit allowed under sub-rule (1) of rule 7 of the Baggage Rules, 1970 and the owner of such goods returned to India within three years from his departure from India.</p>	<p>(i) in the case of goods, other than those in (ii) below on which any alterations, renovations, additions or repairs have been executed subsequent to their export, so much as is in excess of the duty of Customs which would be leviable if the value of the goods were equal to the cost of such alterations, renovations, additions or repairs;</p> <p>(ii) in the case of goods repaired on a "free of charge" basis in accordance with the terms of warranties given by the manufacturers or by their accredited sales agents in accordance with the established trade practice pertaining to the goods, the whole of the duty of customs;</p> <p>(iii) in other cases; the whole of the duty of Customs.</p>

