

GENERAL EXEMPTION NO. 151

Exemption to re-import of Catering cabin equipments and food and drink by aircrafts of Indian Airlines-

[Notfn. No.26/62-Cus. dt. 19.2.1962 as amended by Notfn. No. 101/95].

Catering cabin equipments and food and drink on re-importation by the aircrafts of the Indian Airlines Corporation from foreign flights are exempt from the payment of Customs duty leviable thereon provided.

- (a) the goods were not taken on board at any foreign port or place; and
- (b) the Indian Airlines Corporation executes an undertaking with the Chief Customs Officer concerned to abide by the conditions as may be laid down by such Customs Officer for segregating the goods from other goods uplifted abroad, payment of duty on the later category of goods, and maintenance and scrutiny of records in this behalf.

