

**GENERAL EXEMPTION NO. 160**

**Effective rates of basic duty of customs on specified goods imported by persons returning to India after a period of not less than 365 days of stay abroad or under Transfer of Residence Rules, 1978 as part of bonafide baggage.**

**[Notfn. No. 27/16-Cus. dt 31.3.2016]**

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. 137/1990- Customs, dated the 20 th March,1990, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R.367(E), dated the 20 th March, 1990 except as respects things done or omitted to be done before such supersession, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the goods specified in column (2) of the each of Table I and Table II annexed hereto, falling under Heading No. 9803 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported by-

(a) any person holding a valid passport issued under the Passports Act, 1967 (15 of 1967) and returning to India after having stayed abroad for at least 365 days during the two years immediately preceding the date of arrival in India, or

(b) any person on a bona fide transfer of residence to India as part of his bona fide baggage,-

from the whole of the duty of Customs leviable thereon under the said First Schedule in respect of goods specified in column (2) of the TABLE- I annexed hereto and from so much of the duty of Customs leviable thereon under the said First Schedule as is in excess of the amount calculated at the rate of 15% ad valorem in respect of goods specified in column (2) of TABLE-II annexed hereto.

In case of clause (a) above,-

(i) such person has been working abroad and is returning to India after having stayed abroad for at least 365 days during the preceding two years immediately preceding the date of arrival in India;

(ii) the goods (other than those purchased from the duty free shops at the time of arrival of such passenger) not accompanying such passenger were shipped or despatched or arrived within the time limits specified in the Baggage Rules, 2016;

(iii) such person should not have availed this concession in the preceding three years; and

(iv) in respect of such goods not more than one unit shall be permissible to such persons and the total aggregate value of such goods imported free of duty by him shall not exceed rupees two lakh.

In case of clause (b) above,-

(i) such person has been residing abroad for a minimum period of two years immediately preceding the transfer of residence and has not availed this concession in the preceding three years;

(ii) the goods (other than those purchased from the duty free shops at the time of arrival of such passenger) not accompanying such passenger were shipped or despatched or arrived within the time

limits specified in the Baggage Rules, 2016;

(iii) not more than one unit of each item of such goods shall be permissible per family and the person claiming the benefit of this notification affirms by a declaration that no other member of the family had availed of, or would avail of, the benefit of this notification in respect of that item; and

(iv) the total aggregate value of such goods shall not exceed rupees five lakh.

**TABLE-I**

Sl. No.	Goods
(1)	(2)
1.	Video Cassette Recorder or Video Cassette Player or Video Television Receiver or Video Cassette Disk Player.
2.	Digital Video Disc player.
3.	Music System.
4.	Air-Conditioner.
5.	Microwave Oven.
6.	Word Processing Machine.
7.	Fax Machine.
8.	Portable Photocopying Machine.
9.	Washing Machine.
10.	Electrical or Liquefied Petroleum Gas Cooking Range.
11.	Personal Computer (Desktop Computer).
12.	Laptop Computer (Note-book Computer).
13.	Domestic Refrigerators of the capacity up to 300 litres or its equivalent.

**TABLE-II**

Sl. No.	Goods
(1)	(2)
1.	Colour Television
2.	Video Home Theatre System.
3.	Dish Washer.
4.	Domestic Refrigerators of capacity above 300 litres or its equivalent.
5.	Deep Freezer.
6.	Video camera or the combination of any such video camera with one or more of the following goods, namely:-
	(a) television receiver;
	(b) sound recording or reproducing apparatus;
	(c) video reproducing apparatus.

7. Cinematographic films of 35mm and above.
8. Gold or silver, in any form, other than ornaments.

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Explanation.- For the purpose of this notification,-

(i) short visits, if any, made by the person referred to in clause (b), during the aforesaid period of two years shall be ignored if the total duration of stay on such short visits does not exceed six months and shortfall up to a period of upto two months in a person's stay abroad may be condoned by the Deputy Commissioner of Customs or the Assistant Commissioner of Customs if he is satisfied that the person's early return to India has been caused by his availing of the terminal leave or a vacation or by any other special circumstances, provided that on sufficient cause being shown by the person concerned, the Principal Commissioner of Customs or the Commissioner of Customs may condone the period of stay in excess of six months.

(ii) "family" includes all persons who are residing in the same house and form part of the same domestic establishment:

Provided that on sufficient cause being shown by the person concerned, the Principal Commissioner of Customs or the Commissioner of Customs may condone the period of stay in India in excess of six months.

3. This notification shall come into force on the 1 st day of April, 2016.

