

GENERAL EXEMPTION NO. 167

Exemption to articles and component parts as replacement of defective articles imported earlier as private personal properties.

[Notfn. No. 80/70-Cus. dt. 29.8.1970 as amended by Notfn. No. 129/86, 21/06, 44/17].

Articles and component parts thereof, when imported respectively for the **replacement of defective articles or component parts** thereof are exempt from the **whole of the duty of customs** leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), subject to the following conditions, namely:-

(i) the defective articles were brought into India earlier from places outside India by an importer who is an individual and the defective articles are his private personal properties,

(ii) the articles or component parts thereof, as the case may be, are imported **within the warranty period** and are **supplied free of charge** by the foreign manufacturer in terms of the warranty given by the manufacturer in accordance with the established trade practice pertaining to the articles.

(iii) the **repairs including replacement** of the defective parts are done **free of charge** by the manufacturer through his agent or branch in India; and

(iv) the defective articles or component parts thereof if **not re-exported**, are destroyed or surrendered to the Customs.

