

## GENERAL EXEMPTION 225

**Exemption to goods Tags or labels or printed bags :**  
[Notifn. No. 34/2017-Cus., dt. 30.6.2017 ]

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts goods of the description specified in column (2) of the Table below and falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, from the whole of the duty of customs leviable thereon which is specified in the said First Schedule, subject to the conditions, if any, specified in the corresponding entry in column (3) of the said Table.

TABLE

S.No.	Description of Goods	Conditions
(1)	(2)	(3)
1	Tags or labels (whether made of paper, cloth or plastic), or printed bags (whether made of polythene, polypropylene, PVC, high molecular or high density polyethylene)	If,- (i) the said goods have been imported for fixing on articles for export or for the packaging of such articles; (ii) the importer, by execution of a bond in such form and for such sum as may be specified by the Assistant Commissioner of Customs or Deputy Commissioner of Customs, binds himself to pay on demand in respect of the said goods as are not proved to the satisfaction of the Assistant Commissioner of Customs or Deputy Commissioner of Customs to have been used for the aforesaid purposes, an amount equal to the duty leviable on such tags or labels or printed bags but for the exemption contained herein; (iii) the importer satisfies the Assistant Commissioner that the articles so imported have been exported within six months of the date of importation or within such extended period as may be permitted by the said Assistant Commissioner.

2. This notification shall come into force with effect from the 1st day of July, 2017.