

**GENERAL EXEMPTION 232**

**Exemption to re-import of catering cabin equipments and food and drink on re-importation by the aircrafts of the Indian Airline :**

**[Notifn. No. 48/17-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, 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) and from the whole of the integrated tax leviable thereon under sub-section (7) of section 3 of the said Customs Tariff Act, catering cabin equipments and food and drink on re-importation by the aircrafts of the Indian Airlines Corporation from foreign flights, 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 latter category of goods, and maintenance and scrutiny of records in this behalf.

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