

## GENERAL EXEMPTION NO. 86

**Exemption to specified goods imported from Bhutan, Nepal, Bangladesh and China**  
**[ Notfn. No. 38/96-Cus., dt. 23.7.1996 as amended by 70/06, 41/12, 43/17]**

In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts goods specified in column (2) of the Table hereto annexed and falling within the First Schedule or the Second Schedule, as the case may be, of the Customs Tariff Act, 1975 (51 of 1975), from the **whole of that duty of customs** leviable thereon under the said Customs Tariff Act, which is **specified in the** corresponding entry **in column (3)** of the said Table.

TABLE

S.No.	Description of goods	Duty
(1)	(2)	(3)
1.	(a) Omitted	Duty of customs leviable thereon under the First Schedule to the Customs Tariff Act, 1975, and integrated tax leviable thereon under sub-section (7) of section 3 of the said Act.
	(b) Goods imported into India from a foreign country for the purpose of export to Bhutan;	
	(c) Goods imported into India from a foreign country for the purpose of export to Nepal;	
	(d) Goods imported into India from Bhutan for the purpose of export to a foreign country;	
	(e) Goods imported into India from Nepal for the purpose of export to a foreign country;	
	(f) Omitted	
	(g) Omitted	
2.	(a) Goods of Bhutanese or Indian origin exported from India to Bhutan;	Duty of customs leviable thereon under the Second Schedule to the Customs Tariff Act;
	(b) Goods imported into India from Bhutan for the purpose of export to a foreign country and all goods imported into India from a foreign country for the purpose of export to Bhutan, when Exported to the foreign country or, as	

the case may be, to Bhutan;

- (c) Goods imported into India from Nepal for the purpose of export to a foreign country and all goods imported into India from a foreign country for the purpose of export to Nepal, when Exported to the foreign country or, as the case may be, to Nepal.
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