

GENERAL EXEMPTION NO. 176

DEEC exports, re-import of goods exported under DEEC scheme after their de-logging from DEEC book, they have to be considered as non-DEEC exports and on re-importation after two years but within three years, they were entitled to benefit of Notification No. 94/96-Cus. (Now Notification No. 46/2017-Cus.). — *Maize Products v. Commissioner* — 2011 (266) E.L.T. 337 (Tri. - Ahmd.).

Delay in re-export - Gold jewellery exported in connection with exhibition held in USA was re-imported after three months. Export and re-import being not under DEEC Scheme, condition of re-importation within two months was not applicable and Notification No. 94/96-Cus. (Now Notification No. 46/2017-Cus.) providing for re-importation within three years would be applicable. Benefit of exemption would be available. — *Shri Ram Hari Ram & Sons Pvt. Ltd. v. Commissioner* — 2009 (238) E.L.T. 542 (Tri. - Del.).

EOU. - Benefit of exemption under Notification No. 94/96-Cus. (Now Notification No. 46/2017-Cus.) is not admissible to goods exported by 100% EOU and subsequently re-imported. — *ICICI Bank Ltd. v. Commissioner* — 2007 (219) E.L.T. 981 (Tri. - Chennai).

Export under bond executed in terms of Rule 19 of Central Excise Rules, 2002. In the wake of recall of goods by exporter, assessee became liable to pay Central Excise duty on goods in terms of bond. Exemption under Sl. No. 2A of Notification No. 94/96-Cus. (Now Notification No. 46/2017-Cus.) available and Central Excise duty quantified to be paid. — *Linzii v. Commissioner* — 2007 (213) E.L.T. 212 (Tri. - Chennai).

(2) Export under bond without payment of Central excise duty. On re-import, goods entitled to exemption from basic and additional customs duty and also Special Additional Duty, in excess of Central Excise duty not paid as per Notification No. 94/96-Cus. (Now Notification No. 46/2017-Cus.). — *Hi-Tech Arai Ltd. v. Commissioner* — 2007 (220) E.L.T. 166 (Tri. - Chennai).

Fuel injection pumps and injectors exported and re-imported after fitment onto engines are not covered by Notification No. 94/96-Cus. (Now Notification No. 46/2017-Cus.). — *Based on C.B.E. & C. Circular No. 1/2005-Cus., dated 11-1-2005* [2005 (179) E.L.T. (T22)].

Jewellery - Indian made gold jewellery was exported and then re-imported but not cleared and permission for export was sought again. Exemption available from duty on re-importation under Notification No. 94/96-Cus. (Now Notification No. 46/2017-Cus.) read with clause 3(j) of Foreign Trade (Exemption from Application of Rules in Certain Cases) Order, 1993. — *Rajesh Exports Ltd. v. Commissioner* - 2001 (129) E.L.T. 414 (Tri. - Bang.).

Re-export - Goods originally exported were re-imported under a dutiable Shipping Bill. Objection as to goods not being exported under Central Excise bond was not raised by Customs House at the time of export. Thus benefit of Clause 3 to Notification No. 94/96-Cus. (Now Notification No. 46/2017-Cus.), would be available. — *Commissioner v. SPS Franch Products Ltd.* - 2001 (130) E.L.T. 483 (Tri. - Chennai).

Re-import. - Export order cancelled before re-export and identity of goods became "reimported goods of Indian origin". Claim for assessment under Notification No. 94/96-Cus. (Now Notification No. 46/2017-Cus.) is to be accepted. — *HGI Industries Ltd. v. Commissioner* — 2007 (209) E.L.T. 148 (Tri. - Ahmd.).

Re-import of artificial graphite products exported in excess of export obligation much after one year of their export after closure of DEEC book on completion of export obligation. Denial of benefit of Notification No. 94/96-Cus. (Now Notification No. 46/2017-Cus.) upheld. Further, non closure of DEEC book held to be *sine qua non* for claiming benefit of Notification No. 94/96-Cus. (Now Notification No. 46/2017-Cus.). — *Graphite India Ltd. v. Commissioner* — 2003 (151) E.L.T. 126 (Tri. - Chennai).

Re-import of exported goods. — Exemption under Notification No. 94/96-Cus. (Now Notification No. 46/2017-Cus., dated 30-6-2017) cannot be denied on the ground that the importer had availed Cenvat/Modvat credit of CVD on duty paid at time of the original import. — *Hindusthan National Glass Industries Ltd. v. Commissioner* — 2019 (369) E.L.T. 1391 (Tri. - Mumbai).

GENERAL EXEMPTION NO. 176

Exemption from Customs duty and Additional duty to re-import of goods exported under duty drawback, rebate of duty or under bond. — 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 goods falling within the Fourth Schedule to the Central Excise Act, 1944 (1 of 1944) and specified in column (2) of the Table below, when re-imported into India, from so much of the duty of customs leviable thereon which is specified in the First Schedule of the Customs Tariff Act, 1975 (51 of 1975) and the 1[* * *] additional duty leviable thereon under sub-sections (1), (3), and (5) of section 3 of the said Customs Tariff Act, as is in excess of the amount indicated in the corresponding entry in column (3) of the said Table.

1 Corrected by M.F. (D.R.) Corrigendum No. G.S.R. 944(E), dated 22-7-2017.

TABLE

Sl. No.	Description of goods	Conditions
(1)	(2)	(3)
1	Goods exported – (a) under claim for drawback of any customs or excise duties levied by the Union (b) under claim for drawback of any excise duty levied by a State (c) under claim for rebate of Central excise duty (d) under bond without payment of Central Excise duty (e) under duty exemption scheme (DEEC/Advance Authorisation/DFIA) or Export Promotion Capital Goods Scheme (EPCG)	amount of drawback of customs or excise duties allowed at the time of export; amount of excise duty leviable by State at the time and place of importation of the goods. allowed at the time of export; amount of rebate of Central Excise duty, availed at the time of export; amount of Central Excise duty not paid; amount of excise duty leviable at the time and place of importation of goods and subject to the following conditions applicable for such goods – (i) DEEC book has not been finally closed and export in question is delogged from DEEC Book; Advance Authorisation/DFIA has not been redeemed and the authorization holder has not been discharged from the export obligation by DGFT; (ii) in case of EPCG scheme the period of full export performance has not expired and necessary endorsements regarding reimport have been made; (iii) the importer had intimated the details of the consignment re-imported to the Assistant Commissioner of Customs or Deputy Commissioner of Customs in charge of the factory where the goods were manufactured or the premises from where the goods were supplied and to the licensing authority regarding the fact of re-importation and produces a dated acknowledgement of such intimation at the time of clearance of goods; (iv) The manufacturer-exporters may be permitted clearance of such goods without payment of Central Excise duty or integrated tax and compensation cess under transit bond to be executed with the Customs authorities at the port of importation, such bond will be cancelled on the production of certificate issued by the jurisdictional Customs authority about receipt of re-imported goods into their factory or the premises from where the goods were supplied.
2	Goods other than those falling under Sl. No. 1	Nil :

Provided that the Assistant Commissioner of Customs/ Deputy Commissioner of Customs is satisfied that -

- (a) the goods other than those exported under Duty Exemption Scheme (DEEC/Advance Authorisation/DFIA) or Export Promotion Capital Goods Scheme (EPCG) or Duty Entitlement Passbook Scheme (DEPB) or any reward scheme of Chapter 3 of Foreign Trade Policy are re-imported within three years after their exportation or within such extended period, not exceeding two years, as the Principal Commissioner of Customs or Commissioner of Customs as the case may be, on sufficient cause being shown for the delay may be allowed.
- (b) in the case of goods exported under the Duty Exemption Scheme (DEEC/Advance Authorisation/DFIA) or Export Promotion Capital Goods Scheme (EPCG) or Duty Entitlement Passbook Scheme (DEPB) or any reward scheme of Chapter 3 of Foreign Trade Policy, re-importation of such goods takes place within one year of exportation or such extended period not exceeding one more year as the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, on sufficient cause being shown for the delay may allowed;
- (c) the goods are the same which were exported :

Provided further that nothing contained in this notification shall apply to re-imported goods which had been exported -

- (a) by a hundred per cent export-oriented undertaking or a unit in a Free Trade Zone as defined under section 3 of the Central Excise Act, 1944 (1 of 1944);
- (b) from a public warehouse or a private warehouse appointed or licensed, as the case may be, under section 57 or section 58 of the Customs Act, 1962 (52 of 1962).

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

Explanation. - For the purposes of this notification,-

- (a) the goods shall not be deemed to be the same if these are re-imported after being subjected to re-manufacturing or reprocessing through melting, recycling or recasting abroad;
- (b) 'Foreign Trade Policy' means Foreign Trade Policy, 2015 - 2020 notified by the Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) *vide* notification No. 01/2015- 2020, dated the 1st April, 2015.

[Notification No. 47/2017-Cus., dated 30-6-2017 as corrected by M.F. (D.R.) Corrigendum No. G.S.R. 944(E), dated 22-7-2017.]

GENERAL EXEMPTION NO. 177

Exemption from IGST to re-import of goods exported under duty drawback, rebate of duty or under bond. — 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 equipment's 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 up-lifted 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.

[Notification No. 48/2017-Cus., dated 30-6-2017.]