

GENERAL EXEMPTION NO. 172

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	(b) that the goods were re-imported after the expiry of three years from the date of export, but were shipped or consigned to India within the time limit allowed under ¹ [sub-rule (1) of rule 7 of the Baggage Rules, 1970, [Now Baggage Rules, 1998] and the owner of such goods returned to India within three years from his departure from India.]	with the terms of warranties given by the manufacturers or by their accredited sales agents in accordance with the established trade practice pertaining to the goods, the whole of the duty of customs; (iii) in other cases, the whole of the duty of customs.
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[Notification No. 174-Cus., dated 24-9-1966 as amended by Notifications No. 99-Cus., dated 21-6-1969; No. 93-Cus., dated 17-10-1970 and No. 44/2017-Cus., dated 30-6-2017.]

GENERAL EXEMPTION NO. 172

Exemption to re-import of Indian goods and parts thereof (whether of Indian or foreign manufacture) for repairs, reconditioning, reprocessing, remaking or similar other process. — In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and in supersession of the Ministry of Finance, Department of Revenue notification No. 98/95, dated 26th May, 1995 the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts goods falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and for the purpose specified in Column (2) of the Table hereto annexed, when re-imported into India 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) and from the **whole of the** ²[integrated tax leviable thereon under sub-section (7) of section 3] of the said Customs Tariff Act, subject to the conditions laid down in the corresponding entry in Column (3) of the said Table.

TABLE

Serial number	Description of goods	Conditions
(1)	(2)	(3)
1.	Goods manufactured in India and parts of such goods whether of Indian or foreign manufacture and re-imported into India for repairs or for reconditioning ³ , other than the goods specified in Annexure].	1. Such re-importation takes place within 3 years from the date of exportation : ⁴ [Provided that such re-importation takes place within 10 years from the date of exportation in case of ⁵ [Nepal and Bhutan]]. 2. Goods are re-exported within six months of the date of re-importation or such extended period not exceeding a further period of six months as the Commissioner of Customs may allow; 3. The ⁶ [Assistant Commissioner of Customs or Deputy Commissioner of Customs] is satisfied as regards identity of the goods; 4. The importers at the time of importation executes a bond undertaking to - (a) export the goods after repairs or reconditioning within the period as stipulated; (b) pay, on demand, in the event of his failure to comply with any of the aforesaid conditions, an amount equal to the difference between the duty levied at the time of re-import and the duty leviable on such goods at the time of importation but for the exemption contained herein.
2.	Goods manufactured in India and reimported for (a) reprocessing; or (b) refining; or (c) remaking; or	1. Such reimportation takes place within one year from the date of exportation. 2. Goods are re-exported within six months of the date of re-importation or such extended period not exceeding a further period of six months as the Commissioner of Customs may allow;

1 Substituted by Notification No. 93/70-Cus., dated 17-10-1970.

2 Substituted (w.e.f. 1-7-2017) by Notification No. 43/2017-Cus., dated 30-6-2017.

3 Inserted by Notification No. 60/2018-Cus., dated 11-9-2018.

4 Inserted by Notification No. 34/2010-Cus., dated 16-3-2010.

5 Substituted by Notification No. 60/2012-Cus., dated 6-12-2012.

6 Substituted by Notification No. 61/99-Cus., dated 11-5-1999.

	<p>(d) subject to any process similar to the processes referred to in clauses (a) to (c) above.</p>	<p>3. The ¹[Assistant Commissioner of Customs or Deputy Commissioner of Customs], is satisfied as regards identity of the goods.</p> <p>4. The importer executes a bond to the effect –</p> <p>(a) that such reprocessing, refining or remaking or similar processes shall be carried out in any ²[premises registered under relevant Goods and Services Act] or in a Customs bond under provisions of section 65 of the Customs Act, 1962 (52 of 1962);</p> <p>(b) that he shall maintain a due account of the use of the said re-imported goods received in the premises specified in item (a) above and shall produce the said accounts duly certified by the ³[officer of Customs] or Customs, as the case may be, incharge of the factory or the bonded premises to the effect that the goods tendered for re-import are reprocessed, refined or remade or subjected to any process, as the case may be, from the said re-imported goods;</p> <p>(c) that in case any waste or scrap arising during such operations and the importer agrees to destroy the same before the ⁴[officer of Customs] or Customs, as the case may be, or to pay on such waste or scrap the appropriate duties of customs as if such waste or scrap is imported;</p> <p>(d) that he shall pay, on demand, in the event of his failure to comply with any of the aforesaid conditions, an amount equal to the difference between the duty leviable on such goods at the time of importation but for the exemption contained herein :</p> <p>Provided that in case of reprocessing, refining or remaking or similar process, if any loss of imported goods is noticed during such operations, the quantity of such loss shall be exempted from the whole of the duties of customs (basic customs duty and additional customs duty, etc.) subject to the satisfaction of the ⁵[Assistant Commissioner of Customs or Deputy Commissioner of Customs] that such loss has occurred during such operations.</p>
<p>⁶3.</p>	<p>Goods as specified in Annexure, manufactured in India and re-imported into India for repairs or for reconditioning</p>	<p>1. Such re-importation takes place within 7 years from the date of exportation:</p> <p>Provided that such re-importation takes place within 10 years from the date of exportation in case of Nepal and Bhutan.</p> <p>2. Goods are re-exported within one year of the date of reimportation;</p> <p>3. The Assistant/Deputy Commissioner of Customs is satisfied as regards identity of the goods;</p> <p>4. The importers at the time of importation executes a bond undertaking to –</p> <p>(a) export the goods after repairs or reconditioning within the period as stipulated;</p> <p>(b) pay, on demand, in the event of his failure to comply with any of the aforesaid conditions, an amount equal to the difference between the duty levied at the time of re-import and the duty leviable on such goods at the time of importation but for the exemption contained herein]</p>

1 Substituted by Notification No. 61/99-Cus., dated 11-5-1999.

2 Substituted (w.e.f. 1-7-2017) by Notification No. 43/2017-Cus., dated 30-6-2017.

3 Substituted (w.e.f. 1-7-2017) by Notification No. 43/2017-Cus., dated 30-6-2017.

4 Substituted (w.e.f. 1-7-2017) by Notification No. 43/2017-Cus., dated 30-6-2017.

5 Substituted by Notification No. 61/99-Cus., dated 11-5-1999.

6 Inserted by Notification No. 60/2018-Cus., dated 11-9-2018.

[Annexure

S. No.	Heading or sub-heading or Tariff Item	Description of Goods
1.	8443 31 00	Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network
2.	8471 30, 8471 41, 8471 49 00, 8471 50 00	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data on to data media in coded form and machines for processing such data, not elsewhere specified or included
3.	8472 90 30	Automatic bank note dispensers
4.	8504 40	Static converters
5.	8517	Telephone sets including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area networks), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528
6.	8518 40 00	Audio-frequency electric amplifiers
7.	8518 50 00	Electric sound amplifier sets
8.	8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders
9.	8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus
10.	8528 62 00	Projectors : Capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471
11.	8528 71 00	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus : Not designed to incorporate a video display or screen
12.	8528 72	colour TVs
13.	8531 20 00	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)
14.	9018 11 00	Electro-cardiographs
15.	9018 12	Ultrasonic scanning apparatus
16.	9018 13	Magnetic resonance imaging apparatus
17.	9018 19 10	Electro encephalographs
18.	9018 19 20	Echo cardiograph
19.	9021 40	Hearing aids
20.	9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like
21.	9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeter, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes
22.	9028 30	Gas, liquid or electricity supply or production meters, including calibrating meters therefor - Electricity meters
23.	9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, x-ray, cosmic or other ionizing radiations
24.	9032	Automatic regulating or controlling instruments and apparatus]

[Notification No. 158/95-Cus., dated 14-11-1995 as amended by Notifications No. 34/2010-Cus., dated 16-3-2010; No. 60/2012-Cus., dated 6-12-2012; No. 43/2017-Cus., dated 30-6-2017 and No. 60/2018-Cus., dated 11-9-2018.]