

**Notification No. 158/95-Cus., dated 14-11-1995.**

**Reimported Indian goods and parts thereof (whether of Indian or foreign manufacture) when imported for repairs, reconditioning, reprocessing, remaking or similar other process examples.**

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 additional duty leviable thereon under 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**

S.No.	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.	<p>1. Such re-importation takes place within 3 years from the date of exportation;</p> <p>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;</p> <p>3. The Assistant Commissioner of Customs or 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>
2.	Goods manufactured in India and reimported for (a) reprocessing; or (b) refining; or (c) re-marking; or (d) subject to any process similar to the processes referred to in clauses (a) to (c) above.	<p>1. Such reimportation takes place within one year from the date of exportation.</p> <p>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;</p> <p>3. The 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 factory under Central Excise control following the procedure laid down under rule 173MM of the Central Excise Rules, 1944 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 officer of Central Excise 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 officer of Central Excise 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 Assistant Commissioner of Customs or Deputy Commissioner of Customs that such loss has occurred during such operations.</p>