Circular No. 9/98-Cus.
dated 11/2/98

No. 435/13/96 -Cus. IV

Government of India

Ministry of Finance

Department of Revenue

Central Board of Excise & Customs, New Delhi

Subject : Examination of exhibition goods sent by ITPO during re-import.

References have been received from India Trade Promotion Organisation, which organises export of Indian goods for exhibitions abroad and their subsequent re-import into the country, that during re-import a considerable time is taken at the Ports for examination of such goods.

2. This leads to a lot of cost overrun and inconvenience. The re-import of such goods is covered under Notif. No. 94/ 96 dated the 16th Dec., 1996. At the time of amendment of Sec. 20 of the Customs Act, 1962 vide the Finance Act 1995, Circular No 61/ 95, dated the 6th June, 1995 was issued from File No. 435/5/95-Cus. IV (Pt.) explaining that the goods sent out for demonstration or exhibitions abroad or as samples can be re-imported subject to the establishment of identity of the goods and re-import within the specified time. The Notif. No 94/96 provides that the Asstt. Commissioner is to be satisfied that the goods were same which were exported. To ensure this identity in the Customs Houses, the goods are first being examined by the Appraisers and subsequently by the Asst. Commissioners. This two time examination consumes a lot of time in addition to increasing the cost of handling on the part of the exhibitor. Board, therefore, desires that the Customs Houses must ensure that the re-import goods are examined only once and cleared expeditiously from the docks or Cargo Complexes.

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Sd/-
(Vijay Kumar)
Under Secretary to the Govt. of India