Circular No. 4/96
dated 1/2/96

F.No. 446/ 54/95- Cus. IV

Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs, New Delhi

Subject : Re-import of Goods sent Abroad for Repairs etc. - clarification reg. -

Naval headquarters have represented that often they have to send their equipments out of India for repairs and to - import the same after the repairs and at the time of exports, the customs department insist for production of documents like bill of entry, invoice, etc. relating to their initial imports. Naval headquarters have informed that some of the equipments being over ten years old, it is difficult for them to produce the original import documents.

2. The matter has been examined in the Board's officer in consultation with Chief Commissioner of Customs Bombay. All such re-import of goods which were earlier exported for repairs are covered under Notification No. 204/76 Cus. dated 2.6.76 as amended and para 31 of Export and Import policy 1992- 97. The para 31 reads as follows:-

> "Capital goods, including aircraft, its components, spare parts and accessories, whether imported or indigenous, may to sent abroad for repairs, testing, quality improvement or upgradation of technology without a licence but subject to the satisfaction of the Customs authorities that the re-imported goods are same as the goods that were exported".

3. The policy provides that capital goods, components, etc. whether imported or indigenous may be sent abroad for repairs, testing, etc. and the same can be re-imported without an import licence. However, the Customs Officer has to be satisfied that the goods re-imported after repairs are the same that were exported. This simply requires that identity of goods exported is matched with the identity of the goods re-imported after repairs etc. For this purpose the only document required would be the Shipping Bill and invoices on which full details like description, marks / Nos and other identifying particulars establishing the identity of the goods are recorded. Therefore at the time of export of such goods, the documents like bill of entry, invoice, etc. under which the goods were initially imported may not be required to be produced.

4. In order to maintain uniform practice in assessment necessary instructions to all formations may kindly be issued. This instruction will apply to all goods sent abroad for repairs.

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