Circular No. 50/95
dated 18/5/95

F.N. 520/127/94- CUS. IV

Government of India
Ministry of Finance
Department of Revenue, New Delhi

Subject : Import of personal and household effects under T.R. concessions - complaints of harassment - reg.

The undersigned is directed to say that a number of complaints are being received by the Board from passengers alleging that when they approached the customs authorities for clearance of their unaccompanied baggage containing household and personal effect under T.R. facility, they were harassed and their goods were seized / detained by the customs authorities and they were forced to write statement to the effect that the goods did not belong to them. Custom Houses, on the other hand have reported that in many cases the passengers did not know how to operate the appliances raising doubts about the *bona fide* nature of imports.

2. T he matter has been examined by the Board. In order to avoid such complaints and at the same time to prevent dilution of our checks against misuse of the T.R. facility by unscrupulous elements, the Board desires that, in future, whenever a dispute / doubts arises in respect of "*bona fide"* nature of the baggage sought to be cleared under T. R. facility in terms of Notification No. 137/ 90-Cus., the matter should be brought to the notice of the Addl./ Dy. Collector of Customs who should examine the case at his level ant tale appropriate decision.

Sd/-
(T.R. Kapur)
Under Secretary to the Government of India