Circular No. 26/98-Customs

dated 20/4/1998

F.No. 450/128/97-CUS. IV

Government of India

Ministry of Finance

Department of Revenue

Central Board of Excise & Customs, New Delhi

Subject : Import of tabs to be used on hangers for export purposes - Regarding

Hangers have been allowed to be imported duty free by bona fide importers under Sl. No.68 of Notification No. 11/97-Cus. It has been brought to the notice of Board that size tabs like M/L/S which are fixed on hangers for easy identification of different sizes/ styles are being imported. Such size tabs are to be exported along with hangers in case of export of readymade garments in hanger pack shipments. Doubts have been raised as to whether the size tabs are covered under the above exemption notification or not.

The matter was examined by Board and it has been observed that the size tabs are in the nature of labels to be fixed on the hangers which are permitted under the same notification. Accordingly the size tabs to be used with the hangers to show the sizes of garments may be allowed free of duty under the said notification.

The difficulty, if any, in implementation of this circular may kindly be brought to the notice of the Board.

IndiaCode

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