Circular No. 6/98
dated 23/1/98

[F.No. 528/10/98-CUS (TU)]

Government of India

Ministry of Finance

Department of Revenue, New Delhi

Sub : Duty free import of goods by the accredited journalists under Notification No. 11/97-Cus dated 1.3.97- regarding.

It has been represented to the Board that the goods imported by the accredited journalists through Post are being denied exemption under Sl. No. 200 of the notification No. 11/97 dated 1.3.97 even if they had satisfied the conditions stipulated thereunder on the ground that an accredited journalist could import the goods only while returning from abroad as a personal baggage.

2. The issue has been examined by the Board. The condition (61) of the notification requires productions of a prescribed certification and an undertaking by the importer to avail of the exemption. The Sub-section (26) of section 2 of the Customs Act, 1962, defines the word importer as "in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes any owner or any person holding himself out to be the importer". Therefore, an accredited journalist who had imported the goods through an authorised courier or Post would be eligible for duty exemption, provided he fulfilled other stipulated conditions of the notification. However, he would not be eligible to import these goods in baggage of another passenger as in such a situation that passenger would be treated as the importer.

3. You are requested to bring this to the notice of public by issue of a suitable Public Notice.

Sd/-
(O.P. Khanduja)
S. Technical Officer (TU)

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