Circular No. 14/97
dated 3/6/97

F.No. 435/3/95 -Cus- IV

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

Subject : Clarification of the Customs notification No. 158/95-Cus dated 14.11.95 for exemption to reimport of Indian goods and parts therefor repairs, reconditioning, reprocessing, remaking or similar other process.

I am directed to refer to notification No. 158 / 95 Customs dated 14.11.1995 for exemption from the whole of duties of Customs on goods manufactured in India, when reimported into India for the purpose of repairs, reconditioning, reprocessing, refining, remaking or similar other process and to say that doubt has arisen whether the period of six months shall be calculated from the date of filling the Bill of Entry or the date of actual clearance of goods.

It is seen that sometimes the process of establishing the identity of goods takes some time and if it is delayed considerably reckoning 6 months from the date of filing the Bill of Entry would defeat the purpose of this beneficial notification. Board is of the opinion that the time period of six months, as stipulated in the said notification, for the purpose of re- export, is to be calculated from the date of actual clearance of the goods and not from the date of filling of Bill of Entry.

Indian Code

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