

Customs Circular

Circular No. – 45/2018

Date – 19th November 2018

Seeks to issue Clarification for re-imports through Post under notification No. 45/17-Cus, dated 30.06.17 and 46/17-Cus, dated 30.06.17 – reg.

As per Notification No. 45/2017 –Cus & 46/2017-Cus, both dated 30th June 2017, reimport of goods that are exported from India to extent as specified therein was exempted from customs duty.

The above two notification were issued because of different duty structure before & after 1st July 2017 on account of introduction of GST.

But it appears that doubt has been arisen in certain cases to the effect on interpreting those notifications apply only to the re-imports of goods which were exported upon clearance of export u/s 51 of the Customs Act 1962. The manner of exporting goods through post parcel is regulated u/s 82,83,84 of the Customs Act 1962 & section 51 is not applicable to exports made through post parcels.

The harmonious regarding these two notifications makes it clear that the intention of respective notification is only to prescribe that one Notification No. 46/2017 –Cus applied to the goods exported before 1.07.2017 & Notification No. 45/2017 –Cus applied to the goods exported on or after 1.07.2017. In other words, these are cut-off date for applicability of said notifications.

In all other aspect, the concessions available under Notification No. 94/96-CUS (in the Pre-GST period) have been continued through these notifications.

It may be seen that the reference to section 51 of the Act in the notification does not seek to deny the benefit to the goods to which section 51 not apply.

Accordingly, Notification No. 45/2017 –Cus & 46/2017-Cus, both dated 30th June 2017 are also applicable to the re-imports of goods which were earlier exported through post.