

**GOVERNMENT OF INDIA  
OFFICE OF THE COMMISSIONER OF CUSTOMS (PORT)  
CUSTOM HOUSE, 15/1 STRAND ROAD, KOLKATA- 700001**

**PUBLIC NOTICE NO. : 15/2018**

**Subject: Clarification for re-imports through Post under notification No. 45/17-Cus dated 30.06.17 and 46/17-Cus dated 30.06.17**

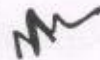
Attention of all concerned is brought to the Board's Circular No. 45/2018-Customs dated 19.11.2018 regarding clarification for re-imports through Post under Notification Nos. 45/2017-Customs & 46/2017-Customs both dated 30.06.2017.

2. The said notifications exempt customs duty on re-import of goods that are exported from India to the extent as specified therein. These notifications have been issued in supersession of notification No. 94/96-Cus dated 16.12.1996, on implementation of GST. The two notifications were issued because of different duty structure before and on or after the 1st July, 2017 on account of introduction of GST. Accordingly, notification No. 45/17-Cus applies to the goods exported on or after 01.07.2017 and No. 46/17-Cus applies to the goods exported before 01.07.2017. It appears that the doubt has arisen on account of para 2 of these notifications which has been interpreted in certain cases to the effect that these notifications apply only to the re-imports of goods that were exported upon clearance for exports under section 51 of the Customs Act, 1962. The manner of exports of goods through post parcel is regulated under section 82, 83 & 84 of the Customs Act, 1962), and section 51 does not apply to the exports made through post parcels.

3. The matter has been examined. The harmonious reading of these two notifications make it clear that the intention of the said paras 2 of respective notification is only to prescribe that one notification applied to the exports made before 01.07.2017 (46/17-Cus) and the other applied to the exports made on or after 01.07.2017 (45/17-Cus). In other words, these are cut off date for applicability of said notifications. In all other respect, 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 may not apply. By implication, if section 51 does not apply to certain goods the para 2 may not apply. However, even in these cases the application of notifications does not pose any challenge as the intended nature of duty/tax concession is clearly stated in the opening para of these notifications e.g. 45/2017-Cus provides exemption from duties as applicable after introduction of GST.

4. Accordingly, it is being clarified that the notification No. 45/17-Cus, and 46/2017-Cus, both dated 30th June 2017 are also applicable to the re-imports of goods which were earlier exported through Post.

5. Difficulties, if any, faced in the implementation of this Public Notice may be brought to the notice of the undersigned.



(Manish Chandra)  
Commissioner of Customs (Port)  
Custom House, Kolkata

F. No. S60 (Misc)-146/2018 A (G)  
Date: 03.12.2018

Copy To:

1. Sr. PS to the Chief Commissioner of Customs, Custom House, Kolkata.
2. PA to the Commissioner of Customs (Port), Custom House, Kolkata.
3. The Commissioner of Customs (Airport & Admn.), Custom House, Kolkata
4. All Joint / Addl. Commissioner of Customs, Custom House, Kolkata.
5. All Asstt. /Deputy Commissioners of Customs, Custom House, Kolkata.
6. All Asstt. /Deputy Commissioners of Customs, All Docks, CFSs, Kolkata & Haldia.
7. Dy. Commissioner of Customs, EDI, Custom House, Kolkata, for uploading on departmental website.
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