

**F. No. 354/396/2018 –TRU**  
**Ministry of Finance**  
**Department of Revenue**  
**Central Board of Indirect Taxes and Customs**  
**(Tax Research Unit)**

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**Room No. 156, North Block, New Delhi**  
**Dated 19<sup>th</sup> November, 2018**

**To,**  
**The Principal Chief Commissioners/ Chief Commissioners of Customs (All)/ Principal Commissioners/ Commissioners of Customs & Central Tax (All) / Director General of Systems.**

Madam/ Sir,

**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 – reg.**

Certain references have been received seeking clarification as regards applicability of notification No. 45/17-Cus, and 46/2017-Cus, both dated 30<sup>th</sup> June 2017 to the reimports of goods which were earlier exported through Post.

2. The said notifications exempt customs duty on reimport 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 1<sup>st</sup> July, 2017 on account of introduction of GST. Accordingly, notification No. 45/17-Cus applies to the goods exported on or after 1.7.17 and No. 46/17-Cus applies to the goods exported before 1.7.2017. 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 on interpreting 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 1.7.2017 (46/17-Cus) and the other applied to the exports made on or after 1.7.2017 (45/17-Cus). In other words, these are cutoff 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 30<sup>th</sup> June 2017 are also applicable to the re-imports of goods which were earlier exported through Post.

5. Difficulties, if any, may be brought to the notice of the Board. Hindi version follows.

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