

## **1.E-WAY BILL (Section 68/Rule 138,138A,138B,138C,138D)**

E-way bill is generated by filing in form no. EWB-01 and the person who generates e-way bill should be registered on GST portal as well as e-way bill portal (<https://ewaybillgst.gov.in>).

Part A should be filled by the supplier and

part B should be filled by the transporter. The transporter should also get enrolled on e-way bill portal.

E-way is to be generated only if consignment value is exceeding `50,000 and further there is inter-state movement of goods. If transport has been arranged by the buyer, part A of EWB-01 should be filled by the buyer. If a registered person is purchasing goods from an unregistered person, part A should be filled by the buyer.

### **Meaning of consignment value of goods**

Consignment value of goods shall be the value:

1. determined in accordance with the provisions of section 15,
2. declared in an invoice, a bill of supply or a delivery challan, as the case may be, and
3. also includes the Central tax, State or Union territory tax, integrated tax and cess charged, if any, in
4. the document and shall exclude the value of exempt supply of goods where the invoice is issued in respect of both
5. exempt and taxable supply of goods.

Information in part A can be furnished by the transporter if he has been authorised by the registered person.

### **Advantage of E-way bill:**

**Less documentation:-** All the exiting state-wise documentation required for movement of goods will never again be require. Another beneficial that is available for the transporters is the establishment of RFID device in the vehicle used to transport consignment on a regular premise. The person in charge of the vehicle never again needs to convey physical copies as the device is attached to the vehicle and the e-way bill can be mapped and verified through the device.

**Cost reduction:** E-way bill will reduce the logistic cost. E-way bill would reinforce proper invoicing and along these lines would reduce tax avoidance.

**Efficient transportation:** It would be increase efficient & speed of transportation. A truck in India covers an annual average distance of 85,000 km as compared to 1,50,000 to 2,50,000 km in developed countries which pose a clear indication that our transportation systems needs some reforms. E-way would help to reform the industry.

**No waiting time at check post** and faster movement of goods thereby optimum use of vehicle/resources.

**User friendly e-way bill system:-** E-way bill systems & portal is very user friendly and easy. Even dealers can easily self download the e-way bill.

**Easy and quick generation of e way bill:-** E-way bill would be generate easily and quick, there is not big task to generate e-way bill. In upcoming time it will be make very easy because government is working very lightly.

### **Disadvantages of E-way Bill:-**

**Poor Internet facility:** – Poor internet connectivity or not availability in most of location can be big concern.

**Different opinion from different states:-** Most of states are concerning about e-way bill systems. Most of states wants to implement their own e-way bill systems, in future it can be big huddle.

**Glitches in generating e-way bills:-** It is big problem at e-way bill portal because last time date was deferred due to technical glitches.

Industries engaged in multiple modes of transportation will end up generating a large number of bills for every shipment.

### **Unique e-way bill number (EBN)**

Upon generation of the e-way bill on the common portal, a unique e-way bill number (EBN) shall be made available to the supplier, the recipient and the transporter on the common portal.

### **Consolidated E-way bill**

After e-way bill has been generated, where multiple consignments are intended to be transported in one conveyance, the transporter may indicate the serial number of e-way bills generated in respect of each such consignment electronically on the common portal and a consolidated e-way bill in Form GST EWB-02 may be generated by him on the said common portal prior to the movement of goods. Further, where the consignor/consignee has not generated the e-way bill in Form GST EWB-01 and the aggregate of the consignment value of goods carried in the conveyance is more than ₹50,000, the transporter, shall, in respect of inter-State supply, generate the e-way bill in Form GST EWB-01 on the basis of invoice or bill of supply or delivery challan, as the case may be, and may also generate a consolidated e-way bill in Form GST EWB-02 on the common portal prior to the movement of goods.

### **Cancellation of e-way bill**

Where an e-way bill has been generated, but goods are either not transported or are not transported as per the details furnished in the e-way bill, the e-way bill may be cancelled electronically on the common portal within 24 hours of generation of the e-way bill. However, an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of rule 138B. Further, unique EWB number generated is valid for a period of 15 days for updation of Part B.

## **Situations where E-way Bill is not required to be generated**

Notwithstanding anything explained above, no e-way bill is required to be generated in the following cases:

(a) where the goods being transported are the ones given below:

1. Liquefied petroleum gas for supply to household and nondomestic exempted category (NDEC) customers
2. Kerosene oil sold under PDS
3. Postal baggage transported by Department of Posts
4. Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal
5. Jewellery, goldsmiths' and silversmiths' wares and other articles
6. Currency
7. Used personal and household effects

(b) where the goods are being transported by a non-motorised conveyance

(c) where the goods being transported are alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas or aviation turbine fuel

(d) where the supply of goods being transported is treated as no supply under Schedule III of the Act

(e) any movement of goods caused by defence formation under Ministry of defence as a consignor or consignee

(f) where the consignor of goods is the Central Government, Government of any State or a local authority for transport of goods by rail

## 2. Anti-Profiteering Rules

The GST Council announced the anti-profiteering rules on 18th June 2016.

*The crux of the anti-profiteering rules is-*

- *If there is reduction in rate of tax on the supply of goods or services or*
- *Benefit of input tax credit is now available under GST Then a registered person must pass on the benefit by reduction in prices*

### Detailed Analysis

Section 171(1) casts responsibility to pass on the benefit of GST to the recipient for following two aspects:

#### **Reduction of Tax Rate in New Tax Regime**

For example, eating out has become cheaper under GST (mostly 5% GST as compared to earlier 18%). This benefit must be passed on to the consumers.

Passing of benefit due to reduction of tax rate, in case of supplies exclusive of tax or for immediate services is not a big challenge. This is because the reduction in tax rate will directly be evidenced by invoices, and the recipient will get benefit of the rate reduction. Such can be seen now in the cases of eating out and travelling through app-based taxis.

However, in case where contract of supplies is inclusive of taxes, this provision will cast responsibility on the supplier to reduce the price due to reduction in rate of taxes.

For example, FMCG items are normally sold on MRP basis or some other fixed prices by retailers. If there is any reduction in rate of tax it has to be passed on to the ultimate recipient. Accordingly, there will be a need to revise MRP or other prices fixed for such supplies.

However, if GST has a negative impact on the cost, then prices can be increased. For example: If the output supply was zero-rated in previous

regime and also remains zero-rated in GST regime, the business will not get any input tax credit.

If the tax rates are increased, tax under reverse charge imposed etc. then prices will increase.

For example, domestic LPG was exempt from tax under earlier regime. Now they fall under 5% GST. This will result in an increase in the prices of cooking gas.

### **Benefit of Input Tax Credit**

Almost all industries will be affected with respect to passing of benefit due to better credit chain. In most places, be it service sector, manufacturing, trading, or any specific industry, all are going to get advantage of better flow of input tax credit except sectors having zero-rated output supply. So overall the expectations of anti-profiteering provisions are commensurate reduction in prices of supplies.

For example, radio taxis earlier could not adjust the input VAT on office supplies with the output service tax payable. Now, ITC on all inputs can be adjusted against output tax. These benefits are passed on by them in the form of offers and discounts. Similarly, many big stores have GST sales and special offers to pass on the benefit.

## **The Authority**

The Authority shall consist of-

- (a) a Chairman
- (b) 4 Technical Members (Commissioners of State/Central tax)

The Authority will determine the method and procedure for determining whether the reduction in rate or the benefit of input tax credit has been passed on by the seller to the buyer by reducing the prices.

### **Duties of the Authority–**

1. ***Determine whether the reduction in tax rate or the benefit of input tax credit has been passed on by the seller to the buyer by reducing the prices.***
2. Identify the taxpayer who has not passed on the benefit
3. The Authority will exist for 2 years from the date on which the Chairman enters upon his office unless the Council recommends otherwise.

## **Orders Passed by the Authority**

The Authority will order-

1. Reduction in prices
  2. Return to the buyer, the benefit amount not passed on along with 18% interest
  3. Payment of penalty and
  4. Cancellation of registration
- The Authority will pass an order within 3 months from the date of the receipt of the report from the Director-General of Safeguards.
  - An opportunity of being heard will be given if the interested parties request for it in writing.
  - Period of interest will be calculated from the date of collection of higher amount till the date of return of such amount.
  - If the eligible person (i.e. the buyer) does not claim the return or the person is unidentifiable then the amount must be deposited to the Fund. Interest will be calculated from the date collection of higher amount till the date it is deposited in the Fund.

## **Constitution of the Standing Committee and Screening Committees**

1. The Council will constitute a Standing Committee and a state-level Screening Committee on Anti-profiteering,
2. Standing Committee will comprise of officers of the State and Central Government as nominated by it.
3. The State level Screening Committee will be established in each State. It will consist of-
  - 1 officer of the State Government, nominated by the Commissioner and
  - 1 officer of the Central Government nominated by the Chief Commissioner.

## **Appointment, salary, allowances**

- (1) The Chairman and Members of the Authority will be appointed by the Central Government on the recommendations of a selection committee (constituted by the Council)
- (2) The Chairman shall be paid a monthly salary of Rs. 2,25,000 (fixed) and other allowances and benefits. If a retired officer is selected as a Chairman, he will receive a monthly salary of Rs. 2,25,000 *minus* amount of pension.

(3) The Technical Member shall be paid a monthly salary of Rs. 2,05,400 (fixed) and along with allowances of a group 'A' officer. A retired person will have his salary reduced by the pension amount.

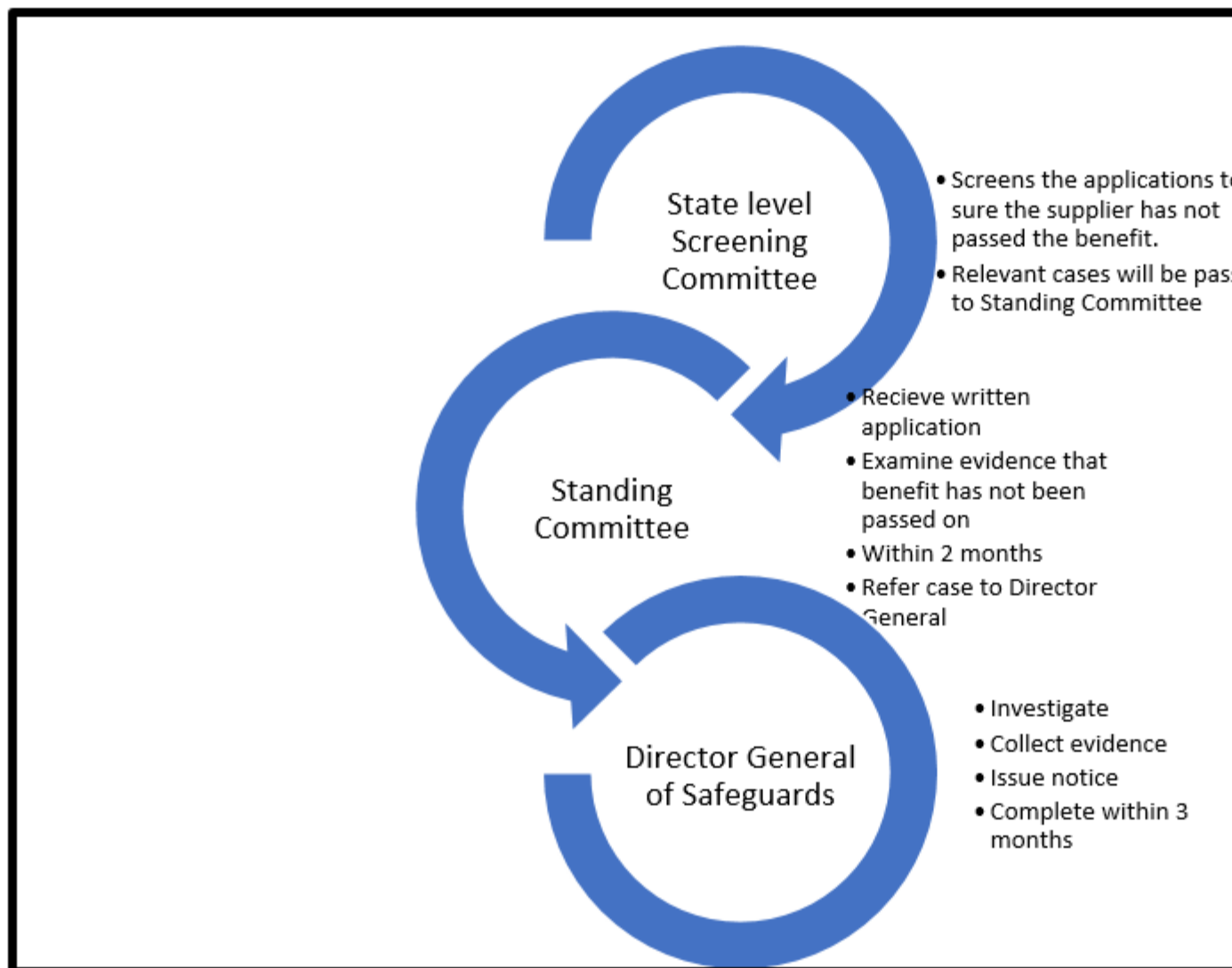
(4) The Chairman and technical members will hold office for two years from the date on which

he enters upon his office, or until he becomes 65 years old. He will be eligible for reappointment. A person cannot be a Chairman if he is 62 years or above.

### **Secretary to the Authority**

The Additional Director General of Safeguards under the Board shall be the Secretary to the Authority.

## **Process**





**Confidentiality of information**

The parties will provide information on a confidential basis. They may be required to furnish non-confidential summary thereof. If in the opinion of the party providing such information, the information cannot be summarized, then such party will submit to the Director-General of Safeguards a statement of reasons why summarization is not possible.

**Cooperation with other agencies or statutory authorities**

The Director-General of Safeguards may seek the opinion of any other agency or statutory authorities if required.

**Power to summon persons to give evidence and produce documents**

The Director-General of Safeguards or an officer authorised by him will have the power to summon any person necessary either to give evidence or to produce a document or any other thing. He will also have same powers as that of a civil court and every such inquiry will be deemed to be a judicial proceeding.

## 3.Audit under GST

### Threshold for Audit

Every registered taxable person whose turnover during a financial year exceeds the prescribed limit [as per the latest GST Rules, the turnover limit is above Rs 2 crores shall get his accounts audited by a chartered accountant or a cost accountant. He shall electronically file:

1. an annual return using the Form GSTR 9 by 31st December of the next Financial Year\* ,
2. the audited copy of the annual accounts,
3. a certified reconciliation statement in the form GSTR-9C, reconciling the value of supplies declared in the return with the audited annual financial statement,
4. and other particulars as prescribed.

### Rectifications to Returns After GST Audit

If any taxable person, after furnishing a return discovers any omission/incorrect details (from results of audit), he can rectify **subject to payment of interest**. However, no rectification will be allowed after the due date for filing of return for the month of September or second quarter, (as the case may be), following the end of the financial year, or the actual date of filing of the relevant annual return, whichever is earlier.

### Audit by Tax Authorities

- The Commissioner of CGST/SGST (or any officer authorized by him) may conduct an audit of a taxpayer. The frequency and manner of an audit will be prescribed later.
- A notice will be sent to the auditee at least 15 days before.
- The audit will be completed within 3 months from the date of commencement of the audit.
- The Commissioner can extend the audit period for a further six months with reasons recorded in writing.

### Obligations of the Auditee

The taxable person will be required to:

1. provide the necessary facility to verify the books of account/other documents as required
2. to give information and assistance for timely completion of the audit.

## **Findings of Audit**

On conclusion of an audit, the officer will inform the taxable person within 30 days of:

- the findings,
- their reasons, and
- the taxable person's rights and obligations

If the audit results in detection of unpaid/short paid tax or wrong refund or wrong input tax credit availed, then demand and recovery actions will be initiated.

## **Special Audit**

### **When can a special audit be initiated?**

The Assistant Commissioner may initiate the special audit, considering the nature and complexity of the case and interest of revenue. If he is of the opinion during any stage of scrutiny/ inquiry/investigation that the value has not been correctly declared or the wrong credit has been availed then special audit can be initiated.

A special audit can be conducted even if the taxpayer's books have already been audited before.

### **Who will order and conduct a special audit?**

The Assistant Commissioner (with the prior approval of the Commissioner) can order for special audit (in writing). The special audit will be carried out by a chartered accountant or a cost accountant nominated by the Commissioner.

### **Time limit for special audit**

The auditor will have to submit the report within 90 days. This may be further extended by the tax officer for 90 days on an application made by the taxable person or the auditor.

### **Cost**

The expenses for examination and audit including the auditor's remuneration will be determined and paid by the Commissioner.

### **Findings of special audit**

The taxable person will be given an opportunity of being heard in findings of the special audit.

If the audit results in detection of unpaid/short paid tax or wrong refund or input tax credit wrongly availed then demand and recovery actions will be initiated.

Thus, GST is a completely new tax regime already taking India by storm. Businesses will face challenges in transition and application of GST

# CUSTOM DUTY IMPORTANT QUESTIONS THEORY

## What is Anti-Dumping Duty?

Anti-dumping duty is a tariff imposed on imports manufactured in overseas countries and that are priced below the fair market value of similar goods in the domestic market. The government imposes anti-dumping duty on foreign imports when it believes that the goods are being dumped in the domestic market. Anti-dumping duty is imposed to protect local businesses and markets from unfair competition by foreign imports.

## Role of the WTO in Regulating Anti-Dumping Measures

The World Trade Organization (WTO) plays a critical role in the regulation of anti-dumping measures. As an international organization, the WTO does not regulate firms accused of engaging in dumping activities, but it possesses the power to regulate how governments react to dumping activities in their territories.

Some government sometimes react harshly to foreign companies engaging in dumping activities by introducing punitive anti-dumping duties on foreign imports, and the WTO may come in to determine if the actions are genuine, or if they go against the WTO free-market principle.

According to the WTO Anti-Dumping Agreement, dumping is legal unless it threatens to cause material injury in the importing country domestic market. Also, the organization prohibits dumping when the action causes material retardation in the domestic market.

Where dumping occurs, the WTO allows the government of the affected country to take legal action against the dumping country

as long as there is evidence of genuine material injury to industries in the domestic market. The government must show that dumping took place, the extent of the dumping in terms of costs, and the injury or threat to cause injury to the domestic market.

## **Calculating the Anti-Dumping Duty**

The WTO Anti-Dumping Agreement allows governments to act in a way that does not discriminate trading partners and honors the DATT 1994 principle when calculating the duty. The GATT 1994 principle provides a number of guidelines to govern trade between members of the WTO. It requires that imported goods not to be subjected to internal taxes in excess of the costs imposed on domestic goods.

Also, it requires that imported goods be treated the same way as domestic goods under domestic laws and regulations. However, it allows the government to impose a duty on foreign imports if they exceed the bound rates and threaten to cause injury to the domestic market.

There are several ways of determining whether an imported product has been dumped lightly or heavily, and the amount of duty to be applied. The first method is to calculate the anti-dumping duty based on the normal price of the product.

The second alternative is to use the price charged on the same product but in a different country. The last alternative is to calculate the duty based on the total of product costs, expenses, and the manufacturer's profit margins.

## Anti-Dumping & Antisubsidy measures : FAQs

### **Q. 1 What is the institutional arrangement in India for anti dumping, anti-subsidy and safeguard action against unfair trade practices?**

Ans. Anti dumping and anti subsidies & countervailing measures in India are administered by the Directorate General of Anti dumping and Allied Duties (DGAD) functioning in the Dept. of Commerce in the Ministry of Commerce and Industry and the same is headed by the "Designated Authority". The Designated Authority's function, however, is only to conduct the anti dumping/anti subsidy & countervailing duty investigation and make recommendation to the Government for imposition of anti dumping or anti subsidy measures. Such duty is finally imposed/levied by a Notification of the Ministry of Finance. Thus, while the Department of Commerce recommends the Anti-dumping duty, it is the Ministry of Finance, which levies such duty.

Safeguard measures, on the other hand, are administered by another Authority namely, Director General (Safeguard), which functions under the Dept. of Revenue, Ministry of Finance. The Standing Board of Safeguards (chaired by the Commerce Secretary) considers the recommendations of the DG (Safeguards) and then recommends the impositions of the Safeguard Duty as it deems fit, to the Ministry of Finance which levies the duty.

### **Q. 2 Who can make an application for initiation of Anti Dumping investigation and imposition of AD duty?**

Ans. Applications can be made by or on behalf of the concerned domestic industry to the Designated Authority in the Dept. of Commerce for an investigation into alleged dumping of a product into India. Under the Rules a valid application can be made only by those petitioners/domestic producers who expressly support the application, and account for more than 25% of total domestic production of the like article in question.

The application is deemed to have been made by or on behalf of the domestic industry, if it is supported by those domestic producers whose collective output constitutes more than fifty percent of the total

production of the like article produced by that portion of the domestic industry expressing either support for or opposition as the case may be, to the application.

However, such producers may exclude those who are related to the exporters or importers of the alleged dumped article or are themselves importers thereof. In other words, a domestic producer who is related to the exporter or importer of the dumped article or is himself an importer thereof, may not be treated as part of the domestic industry even if he files or supports an anti-dumping petition.

### **Q.3 Who are the interested parties to an anti dumping investigation?**

Ans. The interested parties to an anti dumping investigation include:

- i. the domestic industry on whose complaint the proceedings are initiated;
- ii. The exporters or the foreign producers of the like articles subject to investigation;
- iii. The importers of the same article allegedly dumped into India;
- iv. The Government of the exporting country/ countries.
- v. The trade or business associations of the domestic producers/importers/user industries of the dumped product.

### **Q.4 Who all can appear in Anti-dumping cases to represent the parties?**

Ans. Any representative duly authorised by the petitioner/ interested parties/ Association etc. can appear in the Anti-dumping cases to represent the concerned parties.

### **Q.5 What are the essential conditions for initiation of Anti Dumping investigation?**

Ans. The Designated Authority shall not initiate an anti-dumping investigation unless it receives a well-documented application/petition, which should help it determine:

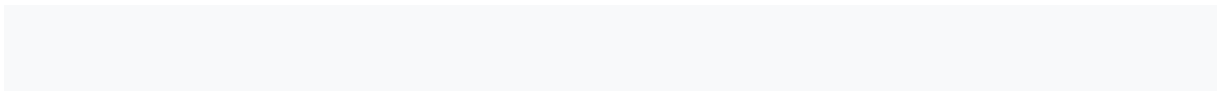


- a. that the domestic producers/petitioners filing the petition and/or expressly supporting the petition account for at least 25% of total domestic production of the like article in question.

The application is deemed to have been made by or on behalf of the domestic industry, if it is supported by those domestic producers whose collective output constitutes more than fifty percent of the total production of the like article produced by that portion of the domestic industry expressing either support for or opposition as the case may be, to the application; and

- b. that there is sufficient evidence furnished by the petitioner/s regarding;

- Dumping of goods in question;
- Injury to the domestic industry; and
- A causal link between the dumped imports and alleged injury to the domestic industry



## **Safeguard Duty**

### **WHAT IS A SAFEGUARD?**

A safeguard is a form of temporary relief. They are used when imports of a particular product, as a result of tariff concessions or other WTO obligations undertaken by the importing country, increase unexpectedly to a point that they cause or threaten to cause serious injury to domestic producers of “like or directly competitive products”. Safeguards give domestic producers a period of grace to become more competitive vis-à-vis imports.

If this happens, the government of the importing country may suspend the concession or obligation, but will be expected to provide compensation by offering some other concession. Otherwise, the affected WTO member(s) can retaliate by withdrawing equivalent concessions. Industries or companies often request safeguard action by their governments.

Safeguards usually take the form of increased duties to higher than bound rate or standard rates or quantitative restrictions on imports.

### **WHY DO WE HAVE SAFEGUARDS?**

Safeguards can be seen as the brakes on the trade liberalization car. By offering a temporary escape route, safeguards give WTO members, confidence to offer each other greater liberalization measures in trade negotiations than they might otherwise do.

### **THE PURPOSE OF AGREEMENT ON SAFEGUARDS**

The Agreement on Safeguards sets out the rules for application of safeguard measures and requirements for safeguard investigations by national authorities. The Agreement emphasizes transparency and avoidance of arbitrariness through laying down rules. The goal of the Agreement is to encourage structural adjustment on the part of the industries adversely affected by increased imports, thereby enhancing competition in international markets.

The agreement also aims to cure the problems caused by ‘grey area measures’, permanent safeguard actions, Voluntary Export Restraints and orderly marketing arrangement. The Agreement prohibits the future use of ‘grey area measures’ for the purpose of trading multilateral control. The Agreement on Safeguards

requires the existing 'grey area measures' to be phased out and to be brought in conformity into the Agreement on Safeguards by the end of December, 1998.

# BAGGAGE RULES

## **1. Definitions. -**

- (1) In these rules, unless the context otherwise requires, -
- (ii) "**family**" includes all persons who are residing in the same house and form part of the same domestic establishment;
  - (iii) "**infant**" means a child not more than two years of age;
  - (iv) "**resident**" means a person holding a valid passport issued under the Passports Act, 1967 (15 of 1967) and normally residing in India;
  - (v) "**tourist**" means a person not normally resident in India, who enters India for a stay of not more than six months in the course of any twelve months period for legitimate non-immigrant purposes;
  - (vi) "**personal effects**" means things required for satisfying daily necessities but does not include jewellery.
- (2) Words and expression used and not defined in these rules but defined in the Customs Act, 1962 (52 of 1962) shall have the same meaning respectively assigned to them in the said Act.

## **2. Passengers arriving from countries other than Nepal, Bhutan or Myanmar. -**

An **Indian resident or a foreigner residing in India or a tourist of Indian origin**, not being an infant arriving from any country other than Nepal, Bhutan or Myanmar, shall be allowed clearance free of duty articles in his bona fide baggage, that is to say, -

- (a) used personal effects and travel souvenirs; and
- (b) articles other than those mentioned in Annexure-I, upto the value of **fifty thousand rupees** if these are carried on the person or in the accompanied baggage of the passenger:

**Provided** that a **tourist of foreign origin**, not being an infant, shall be allowed clearance free of duty articles in his bona fide baggage, that is to say, -

- (a) used personal effects and travel souvenirs; and

(b) articles other than those mentioned in Annexure-I, upto the value of **fifteen thousand rupees** if these are carried on the person or in the accompanied baggage of the passenger:

**Provided** further that where the passenger is an infant, only used personal effects shall be allowed duty free.

**Explanation.** - The free allowance of a passenger under this rule shall not be allowed to pool with the free allowance of any other passenger.

### ***3. Passengers arriving from Nepal, Bhutan or Myanmar. -***

An **Indian resident or a foreigner residing in India or a tourist**, not being an infant arriving from Nepal, Bhutan or Myanmar, shall be allowed clearance free of duty articles in his bona fide baggage, that is to say,-

(a) used personal effects and travel souvenirs; and

(b) articles other than those mentioned in Annexure -I up to the value of **fifteen thousand rupees** if these are carried on the person or in the accompanied baggage of the passenger:

**Provided** that where the passenger is an infant, only used personal effects shall be allowed duty free:

**Provided** further that where the passenger is arriving by land, only used personal effects shall be allowed duty free.

**Explanation.** - The free allowance of a passenger under this rule shall not be allowed to pool with the free allowance of any other passenger.

### ***4. Jewellery. -***

A passenger residing abroad for more than one year, on return to India, shall be allowed clearance free of duty in his bona fide baggage of jewellery upto a weight, of **twenty grams with a value cap of fifty thousand rupees** if brought by a gentleman passenger, or **forty grams with a value cap of one lakh rupees** if brought by a lady passenger.

## **6. *Transfer of residence.* -**

(1) A person, who is engaged in a profession abroad, or is transferring his residence to India, shall, on return, be allowed clearance free of duty in addition to what he is allowed under rule 3 or, as the case may be, under rule 4, articles in his bona fide baggage to the extent mentioned in column (2) of the Appendix below, subject to the conditions, if any, mentioned in the corresponding entry in column (3) of the said Appendix.

(2) The conditions mentioned in column (3) of the said Appendix may be relaxed to the extent mentioned in column (4) of the said Appendix.

## APPENDIX

Duration of stay abroad	Articles allowed free of duty	Conditions	Relaxation
(1)	(2)	(3)	(4)
<b>From three months upto six months</b>	Personal and household articles, other than those mentioned in Annexure I or Annexure II but including articles mentioned in Annexure III upto an aggregate value of <b>sixty thousand rupees.</b>	Indian passenger	-

<b>From six months upto one year</b>	Personal and household articles, other than those mentioned in Annexure I or Annexure II but including articles mentioned in Annexure III, upto an aggregate value of <b>one lakh rupees.</b>	Indian passenger	-
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**Minimum stay of one year during the preceding two years.**

Personal and household articles, other than those mentioned in Annexure I or Annexure II but including articles mentioned in Annexure III upto an aggregate value of **two lakh rupees.**

The Indian - passenger should not have availed this concession in the preceding three years.

**Minimum stay of two years or more.**

Personal and house household articles, other than those listed at Annexure I or Annexure II but including articles mentioned in Annexure III upto an aggregate value of **five lakh rupees.**

(i) Minimum stay of two years abroad, immediately preceding the date of his arrival on transfer of residence;

(a) condition shortfall upto months in s abroad can condoned Deputy Commissioner of Customs Assistant Commissioner of Customs the ea return is account of :  
(i) termin leave vacation bei availed of the passeng or  
(ii) any oth special circumstance for reasons be recorded writing.

## **7. Currency. -**

The import and export of currency under these rules shall be governed in accordance with the provisions of the Foreign Exchange Management (Export and Import of Currency) Regulations, 2015, and the notifications issued thereunder.

## **8. Provisions regarding unaccompanied baggage. -**

(1) These rules shall apply to unaccompanied baggage except where they have been specifically excluded:

**Provided** that the said unaccompanied baggage had been in the possession, abroad, of the passenger and is dispatched within one month of his arrival in India or within such further period as the Deputy Commissioner of Customs or Assistant Commissioner of Customs may allow:

**Provided** further that the said unaccompanied baggage may land in India upto two months before the arrival of the passenger or within such period, not exceeding one year, as the Deputy Commissioner of Customs or Assistant Commissioner of Customs may allow, for reasons to be recorded, if he is satisfied that the passenger was prevented from arriving in India within the period of two months due to circumstances beyond his control, such as sudden illness of the passenger or a member of his family, or natural calamities or disturbed conditions or disruption of the transport or travel arrangements in the country or countries concerned or any other reasons, which necessitated a change in the travel schedule of the passenger.

## **9. Application of these rules to members of the crew. -**

(1) These rules shall also apply to the members of the crew engaged in a foreign going conveyance for importation of their baggage at the time of final pay off on termination of their engagement.

(2) Notwithstanding anything contained in sub-rule (1), a member of crew of a vessel or an aircraft other than those referred to in sub-rule (1), shall be allowed to bring articles like chocolates, cheese, cosmetics and other petty gift items for their personal or family use which shall not exceed the value of **one thousand and five hundred rupees**.

## **ANNEXURE - I** **(See rule 3, 4 and 6)**

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(1) Fire arms.

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| (2) | Cartridges of fire arms exceeding 50. |
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| (3) | Cigarettes exceeding 100 or cigars exceeding 25 or tobacco exceeding 125 grams. |
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| (4) | Alcoholic liquor or wines in excess of two litres. |
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| (5) | Gold or silver, in any form, other than ornaments. |
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| (6) | Flat Panel (Liquid Crystal Display/ Light - Emitting Diode/ Plasma) television. |
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***ANNEXURE - II***  
***(See rule 6)***

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|----|--------------------|
| 1. | Colour Television. |
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|----|----------------------------|
| 2. | Video Home Theatre System. |
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|----|--------------|
| 3. | Dish Washer. |
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| 4. | Domestic refrigerators of capacity above 300 litres or its equivalent. |
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|----|---------------|
| 5. | Deep Freezer. |
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|----|---|
| 6. | Video camera or the combination of any such Video camera with one or more of the following goods, na<br>(a) television receiver;<br>(b) sound recording or reproducing apparatus;<br>(c) video reproducing apparatus. |
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| 7. | Cinematographic films of 35 mm and above. |
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8. Gold or silver, in any form, other than ornaments.

***ANNEXURE - III***  
***(See rule 6)***

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1. Video Cassette Recorder or Video Cassette Player or Video Television Receiver or Video Cassette Disk

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2. Digital Video Disc player.

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3. Music System.

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4. Air-Conditioner.

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5. Microwave Oven.

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6. Word Processing Machine.

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7. Fax Machine.

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8. Portable Photocopying Machine.

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9. Washing Machine.

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10. Electrical or Liquefied Petroleum Gas Cooking Range.

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11. Personal Computer (Desktop Computer).

- 
12. Laptop Computer (Note book Computer).

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13. Domestic Refrigerators of capacity up to 300 litres or its equivalent.

## References

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