

**Notification - Customs - Customs -Tariff****Exemption to containers of durable nature.****[Notfn. No.104/94-Cus. dt. 16.3.1994 amended by Notfn. No. 101/95].**

In exercise of the powers conferred by sub-section (1) of Section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts containers which are of durable nature, falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India, from, -

(a) the **whole of the duty of customs** leviable thereon under the said First Schedule; and

(b) the **whole of the** <sup>1</sup>[ integrated tax leviable thereon under sub-section (7) of section 3, ] of the said Customs Tariff Act:

**Provided** that the importer, by execution of a bond in such form and for such sum as may be specified by the Assistant Commissioner of Customs or Dy. Commissioner of Customs binds himself to re-export the said containers within six months from the date of their importation and to furnish documentary evidence thereof of the satisfaction of the said Assistant Commissioner and to pay the duty leviable thereon in the event of the importer's failure to do so:

**Provided further** that in any particular case, the aforesaid period of six months may, on sufficient cause being shown, be extended by the said Assistant Commissioner for such further period, as he may deem fit.

<sup>2</sup>**[Explanation.-** A device such as tag, tracking device or data logger already affixed on the container at the time of import shall also be eligible for exemption from the duty of customs and the integrated tax as is available to the said container under this notification.]

Notes:-

1. Substituted vide Not. 43/2017 - Dated 30-6-2017, w.e.f. 1st day of July, 2017, before it was read as, "additional duty leviable thereon under section 3 "

2. Inserted vide NOTIFICATION NO. 14/2023-Customs dated 28-02-2023