



कार्यालय अपरआयुक्त सीमा शुल्क; सामान्य
न्यु कोरियर टर्मिनल ई0 गा0 अ0 हवाई अड्डा के नजदीक
नई दिल्ली 110037

C.No. VIII/Cus-Gen/NCT/Public Notice/1202/2017 ^{F1174} Dated: 07.07.2017
_{07/07/17}

PUBLIC NOTICE - 06

Sub:- Import of gifts and other goods for personal use through Courier – reg.

Kind attention of Exporters, Authorized Couriers, Express Industry Council of India, Members of trade and all concerned, is invited to Notification No 50/2017-Customs Dated 30th June, 2017 wherein under Sl. No. 608, a concessional rate of 10% BCD has been provided on all goods classified under heading 9804 subject to the conditions prescribed in the notification. Attention is also invited to ITC(HS) Classification of Export & Import Items of DGFT, wherein, under sub-heading 98049000, it is prescribed that all dutiable articles intended for personal use are restricted with condition that their import is subject to value limit of Rs. 2000/- (CIF) and other conditions in clauses 3(1)(i) of Foreign Trade Order, 1993.

Accordingly the goods under CTH 9804 having CIF value more than Rs. 2000/- were denied the benefit under Notification No.50/2017-Customs dated 30.06.2017 (Sl.No. 608), and hence were chargeable to 35% BCD.

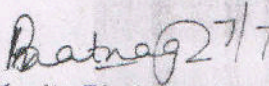
Clarification in this regard has been issued by the Board Office vide Instruction No. 09/2017-Customs vide F.No. 528/41/2017/STO(TU) Dated 05.07.2017, wherein it is clarified that

- (a) Policy conditions in heading 9804 ITC (HS) will not be applicable to imports through courier; and
- (b) imports through courier will be eligible to concessional rate of 10% Basic Customs Duty (Sl. No. 608 of Notification No. 50/2017-Customs) provided that the goods are intended for personal use, and are exempt from any prohibition in respect of the imports thereof under the Foreign Trade (Development and Regulation) Act, 1922 (22 of 1992).

In view of the above, it is clear that goods falling under CTH 9804 and imported through courier for personal use are eligible for benefit of Sl. No. 608 of Notification No. 50/2017-Customs. Now the tariff item 9804 will attract 10% BCD + 3% Education Cess + 28% IGST, i.e. 41.184% in aggregate. Import policy for imports through courier has to be examined in conjunction with the policy conditions prescribed against individual headings where the said goods are likely to be classified.

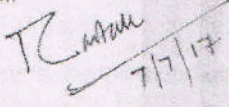
Public Notices issued by this Custom House relating to the said Regulations stand modified to the above extent and shall continue to be in operation to the extent they are consistent with this Public Notice.

Any difficulty in implementation of this Public Notice should be reported to Additional Commissioner/Joint Commissioner, New Courier Terminal, Near I.G.I Airport, New Delhi.


(Dr. Kavita Bhatnagar)
Commissioner of Customs (General)

Copy to:

1. The Chief Commissioner of Customs, Delhi Zone, New Custom House, New Delhi, for information.
2. The Principal Commissioner/Commissioner of Customs, Import/Export/IGI Airport/ICD TKD (Import)/ICD TKD (Export)/ICD PPG/Preventive, New Delhi.
3. The Additional/Joint Commissioner of Customs, O/o the Commissioner of Customs (General), New Custom House, New Delhi.
4. The Deputy Commissioner/Asstt. Commissioner of Customs, New Courier Terminal, New Delhi.
5. M/s. Express Industry Council of India / M/s. DHL / M/s. FedEx, New Courier Terminal, New Delhi.
6. The President, Delhi Customs Clearing Agents Association, 260-261, Anarkali Bazaar, Jhandewalan Extn., DDA Shopping Complex, New Delhi.
7. The Deputy Commissioner (DI), NCH, New Delhi, with the request to upload the same on the Departmental/Customs website.
8. Notice Board, New Custom House/EICI Courier Terminal.


Assistant Commissioner of Customs
(Technical)