

Customs – Non Tariff

BUDGET ANALYSIS 2016-17

NEW NOTIFICATION ISSUED UNDER CUSTOMS

BAGGAGE RULES (Notification 30/2016-Cus-N.T. dated 29.02.2016 and 31/2016 –Cus N.T. dated 01.03.2016)

- New baggage Rules 2016 replaced old Rules
- Passengers arriving from countries other than Nepal Bhutan or Myanmar will be allowed clearances without payment of duty for used personal effects excluding Jewellery, travel souvenirs other than followings upto Rs.50,000/- per persons and Rs.15,000/- per infants for used personal effects.
 - Fire arms.
 - Cartridges of fire arms exceeding 50.
 - Cigarettes exceeding 100 sticks or cigars exceeding 25 or tobacco exceeding 125 gms.
 - Alcoholic liquor or wines in excess of two litres.
 - Gold or silver in any form other than ornaments.
 - Flat Panel (Liquid Crystal Display/Light-Emitting Diode/ Plasma) television.
- Passengers arriving from Nepal, Bhutan and Myanmar will be allowed clearances without payment of duty for used personal effects excluding Jewellery, travel souvenirs other than followings upto Rs.15,000/- per persons and used personal effects for infants.
 - Fire arms.
 - Cartridges of fire arms exceeding 50.

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- Cigarettes exceeding 100 sticks or cigars exceeding 25 or tobacco exceeding 125 gms.
 - Alcoholic liquor or wines in excess of two litres.
 - Gold or silver in any form other than ornaments.
 - Flat Panel (Liquid Crystal Display/Light-Emitting Diode/ Plasma) television.
- Passenger residing abroad more than 1 year will be allowed to duty free clearances upto 20 gm with value cap of Rs. 50,000/- for male passenger and 40gm for with value cap of Rs. 1 lakh for lady passenger.
 - Person residing abroad and transferring the residence permanently are allowed to carry articles duty free as allowed in the schedule.
 - Declaration is required to be filed by the passenger who come to India and have anything to declare or carrying dutiable or prohibited goods
 - Customs duty free allowance is as follows:

Eligible passenger	Origin country	Duty free allowance
Passengers of Indian origin and foreigners residing in India, excluding infants Tourists of foreign origin, excluding infants	Other than Nepal, Bhutan, Myanmar	Rs 50, 000/- Rs 15,000/-

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Passengers of Indian origin and foreigners residing in India, excluding infants Tourists of foreign origin, excluding infants	Nepal, Bhutan, Myanmar	By air Rs. 15,000/- By land - Nil
Indian passenger who has been residing abroad for over one year Anywhere Gold jewellery: Gentleman	Anywhere	Gold jewellery: Gentleman – 20 gms with a value cap of Rs. 50,000/- Lady – 40 gms with a value cap of Rs. 1,00,000/-
All passengers	Anywhere	Alcohol liquor or wine: 2 litres
All passengers	Anywhere	Cigarettes: 200 numbers or Cigars upto 50 or Tobacco 250 grams
Passenger of 18 years and above	Anywhere	One laptop computer (note book computer)".

**Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 2016
(IGCRD) Notification No. 32/2016 - Customs (N. T.) dated 1st March, 2016**

- Earlier Rules are totally replaced. New Rules will be effective from 01st April 2016

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- This Rule will be applicable when importer being manufacturer intends to avail exemption on goods as notified under section 25(1) of the Customs Act, 1962 for the manufacture of excisable commodity
- Only information is required to be furnished to Deputy Commissioner of central Excise giving details of name and address of the manufacturer, excisable goods which are produced in the factory and having registration under Rule 9 of the Central Excise Rule 2002 with the description and nature of the imported goods to be used in the said manufactured product and port of impotation.
- Manufacturer needs to furnish yearly estimated quantity and value of to be imported goods alongwith exemption notification number
- Manufacturer needs to furnish the continuity bond with surety or security with AC/DC of central Excise. Deputy Commissioner of central Excise will forward the copy of information so received to Deputy Commissioner of Customs
- Manufacturer have to filed the information on receipt of goods in the factory within two days
- Manufacturer maintain the records w.r.t. quantity and value of goods imported, goods consumed, goods re-exported and stock and produce the same whenever require by AC/DC of central excise and also submits quarterly return on or before 10th day of following quarter
- Re-export or clearance of unutilized or defective goods will be allowed to be re-exported within 3 months from the date of export subject of value should not be lowered than of import. It is required to be cleared for home consumption or violation of the provisions of the Rules, differential duty alongwith interest will be paid.

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Notification No. 33/2016 - Customs (N. T.) dated 1st March, 2016 (Effective from 01st April 2016)

- Rate of interest is notified as 15% p.a.

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INDIRECT TAX DISPUTE RESOLUTION SCHEME, 2016

- It will be applicable for all the disputes pending before Commissioner (Appeals) as on 01.03.2016 and will be valid upto 31.12.2016.
- Applicable for dispute related to Central Excise, Customs and Service Tax matters.
- Assistant Commissioner / Deputy Commissioner will be designated authority under the scheme as notified.
- Declaration needs to be filed by the declarant (Appellant) opting for such scheme in the prescribed format.
- Declarant (Appellant) will have to discharge duty liability along with interest and 25% penalty within 15 days after declaration is filed and acknowledged.
- Submit the proof of payment within 7 days from the date of payment.
- Designated authority will pass an order of discharging the dues
- Provision of this scheme is not applicable if,
 - (a) the impugned order is in respect of search and seizure proceeding; or
 - (b) prosecution for any offence punishable under the Act has been instituted before the 1st day of June, 2016; or
 - (c) the impugned order is in respect of narcotic drugs or other prohibited goods; or

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(d) impugned order is in respect of any offence punishable under the Indian Penal Code, the Narcotic Drugs and Psychotropic Substances Act, 1985 or the Prevention of Corruption Act, 1988; or

(e) any detention order has been passed under the Conservation of Foreign Exchange and Prevention of Smuggling Act, 1974.

- After getting the discharge order, Appeals before Commissioner (Appeals) will be stand disposed and immunity from other proceedings will be granted.
- No re-opening of discharge order is permitted.
- No refund also will be granted after the payment by the declarant.
- Such declaration & discharge order will not be considered merit and will not have any binding effect.
- Central Govt will make necessary rules in this regard.

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