

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

Notification No. 29/2024-CUSTOMS

New Delhi, the 23<sup>rd</sup> of July, 2024

G.S.R..... (E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.154/94-Customs, dated the 13<sup>th</sup> July, 1994, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 583 (E), dated the 13<sup>th</sup> July, 1994, namely :-

1. In the said notification, in the TABLE, against S.No.3, in column 3, in condition (v), in clause (A), in sub-clause (b), for the letters, figures, brackets and words "Rs.1,00,000 (One lakh)", the letters, figures, brackets and words "Rs.3,00,000 (Three lakhs)" shall be substituted.
2. This notification shall come into force on the 24<sup>th</sup> day of July, 2024.

[F. No.334/03/2024-TRU]

(Nitish Karnatak)

Under Secretary to the Government of India

Note: The principal notification No.154/94-Customs, dated the 13<sup>th</sup> July, 1994 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 583 (E), dated the 13<sup>th</sup> July, 1994 and was last amended by notification No.43/2017-Customs, dated the 30<sup>th</sup> June, 2017, *vide* number G.S.R. 778 (E), dated the 30<sup>th</sup> June, 2017.

**Samples, price lists, commercial samples, prototypes of engineering goods as samples and bonafide commercial samples**

Wfn 154 dated 13.07.1994

As amended by Nfn 100/95-Cus. dated 26.05.1995; 101/95-Cus. dated 26.05.1995; 75/97-Cus. dated 14.10.1997; 61/99-Cus. dated 11.05.1999; 86/99-Cus. dated 06.07.1999; 28/2003-Cus. dated 01.03.2003; 50/2005-Cus. dated 20.05.2005; 21/2006-Cus. dated 28.02.2006; 74/2007-Cus. dated 21.05.2007; 62/2008-Cus. dated 05.05.2008; 109/2009-Cus. dated 24.09.2009; 16/2010-Cus. dated 27.02.2010; 43/2017-Cus. dated 30.06.2017.

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 goods (hereinafter referred to as the said goods) of the description specified in column (2) of the Table hereto annexed and falling within the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) when imported into India, from the whole of the duty of customs leviable thereon which is specified in the said Schedule and from the whole of the integrated tax leviable thereon under sub-section (7) of section 3 of the second mentioned Act subject to the conditions, if any, laid down in the corresponding entry in column (3) thereof.

TABLE

S. No	Description of goods	Conditions
(1)	(2)	(3)
1.	Samples	The samples are exempt from import duties under and in accordance with the International Convention to facilitate the importation of Commercial Samples and Advertising material drawn up at Geneva and dated the 7 <sup>th</sup> day of November, 1952.
2.	Price lists	The price lists are supplied free of charge and are exempt from import duties under and in accordance with the Convention mentioned against S.No.1 above.
3.	Commercial samples	<p>(i) The said goods have been imported as personal baggage by <i>bona fide</i> commercial travellers and businessmen or imported by post or by air;</p> <p>(ii) The importer produces his Import Export Code Number at the time of importation;</p> <p>(iii) The said goods are clearly marked as samples;</p> <p>(iv) The import of the said goods does not exceed Rs. 3,00,000 (Three lakh) in value or 50 units in number, within a period of twelve months; and</p> <p>Provided that where the samples relating to gem and jewellery industry are imported by exporters of gem and jewellery, the import of said sample shall not exceed value of Rs. 3,00,000 (Three lakhs) or 0.25% of average value of three immediately preceding years exports whichever is lower, and such samples shall not exceed 50 units in number, within a period of twelve months subject to the condition that the importer produces a certificate from the Gem and Jewellery Export Promotion Council certifying the value of export made during three immediately preceding years and also the value and quantity of goods already imported under this notification during the last twelve months.</p> <p>(v) The importer at the time of importation-</p> <p>(A) declares that-</p> <p>(a) the samples have been imported into India solely for the purpose of being shown in India for the guidance of exporters or for securing or executing an export order;</p> <p>(b) the total import value of sample does not exceed Rs 3,00,000 (Three lakhs) or 0.25% of average value of three immediately preceding years exports whichever is lower, in the case the sample is related to gem and jewellery industry imported by exporter of gem and jewellery, as the case may be and Rs. 1,00,000 (One lakh) in case of any other import of commercial samples and such sample shall not exceed 50 units in number, within a period of last twelve months; and</p> <p>(B) Produces an undertaking to the Assistant Commissioner of Customs or Deputy Commissioner of Customs to pay the duty leviable on the said goods but for the exemption contained herein, if the declaration under sub-clause (A) is found to be false.</p>
4.	Prototypes of engineering goods imported as samples for executing or for use in connection with securing export orders	<p>(i) The importer produces a certificate from the Export Promotion Council concerned with the particular export or the Trade Development Authority to the effect that the samples are required for executing or for use in connection with securing export orders;</p> <p>(ii) where the value of a sample does not exceed Rupees ten thousand the same shall be rendered useless as merchandise by any suitable process and where this is not possible they are re-exported within a period of nine months of import or such extended period as may be allowed by the Assistant Commissioner of Customs or Deputy Commissioner of Customs;</p> <p>(iii) where the value of a sample exceeds Rupees ten thousand the same shall be re-exported within a period of nine months of import or such extended period as may be allowed by the Assistant Commissioner of Customs or Deputy Commissioner of Customs; and</p>

(1)	(2)	(3)
		(iv) the importer shall execute a bond in such form and for such sum and with such surety as may be prescribed by the Assistant Commissioner of Customs, or the Deputy Commissioner of Customs for the purpose of enforcing conditions (ii) and (iii), as the case may be.
5.	Bona fide commercial samples and prototypes	(i) The said goods have been imported by post or in an aircraft, or by courier service; (ii) the value of the said samples or prototypes does not exceed rupees ten thousands; and (iii) the said goods have been supplied free of charge.
		<b>Explanation</b> —For the purposes of condition (ii), postal charges or the air-freight shall not be taken into account for determining the value limit of rupees ten thousand.