



भारत सरकार GOVERNMENT OF INDIA
वित्त मंत्रालय MINISTRY OF FINANCE
राजस्व विभाग DEPARTMENT OF REVENUE

सीमा शुल्क आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS
सीमा शुल्क गृह, विल्लिंग्टन आईलैंड, कोच्चिन-682009
CUSTOM HOUSE, WILLINGDON ISLAND, COCHIN-682009

Sevottam Compliant



An IS 15700 certified Custom House

Website: www.cochincustoms.gov.in
E-mail: commr@cochincustoms.gov.in

Control Room: 0484-2666422
Fax: 0484-2668468
Ph: 0484-2666861-64/774/776

F. No. S 31/78/2018 Pr.Cus

Date: 20.03.2018

TRADE FACILITY NO. 08/2018


Sub. : Import of vehicles under Carnet-De-Passage - reg.

Attention of all stakeholders and the general public is brought to the duty free import of vehicles under Carnet-De-Passage vide the exemption notification No. 296/76-Cus dt. 02.08.1976.

Notification No. 296/76-Cus dated 02.08.1976 exempts vehicles and components from Customs Duty under the First Schedule and Additional Customs Duty under Section 3 of the Customs Tariff Act, 1975, subject to conditions specified in the notification. Consequent to the introduction of GST w.e.f 01.07.2017, additional duty has been replaced by "integrated tax". However, Notification 296/76-Cus has not been amended by incorporating the "integrated tax".

In the absence of exemption for IGST, the IGST part of the Customs duty is payable. Therefore, importers bringing vehicle under Carnet-De-Passage for tourist purpose is liable to pay IGST part of the Customs duty. Applicable refund / drawback under Section 74 of the Customs Act, 1962 can be claimed subject to compliance of procedure prescribed under Section 74 of the Customs Act, 1962 read with the Circular No. 21/2017-Cus dated 30.06.2017.

Reference has been made to the Board (CBEC) to solve the issue, the procedure prescribed above shall continue till receipt of clarification from the Board.


20/3/18
SUMIT KUMAR
COMMISSIONER OF CUSTOMS