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SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 31/2017 – Customs

New Delhi, the 30th June, 2017

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) and in supersession of the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.273 dated 25th October, 1958 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 993 dated the 25th October, 1958, except as respects things done or omitted to be done before such supersession, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts, the contents of postal articles, which having originally been posted in India and not having left the custody of the post office at any time since their original posting, are imported into India on return to the post offices in India as unclaimed, refused or redirected, from the **whole of the duty of customs** leviable thereon which is specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975); and from the whole of the integrated tax leviable thereon under sub-section (7) of section 3 of the Customs Tariff Act:

Provided that no drawback of duty was obtained when the article was exported from India.

2. This notification shall come into force with effect from the 1st day of July, 2017.

[F.No.354/119/2017-TRU]

(Gunjan Kumar Verma)
Under Secretary to the Government of India