

# CA FINAL

## CORRIGENDUM TO CUSTOM LAW COMPACT BOOK

### 1. Chapter – Assessment

#### Section 20 – Re-importation of Goods (**Time limits**)

- a) Re-import for Repair –
  - General limit – 3 Years
  - **For Specified Goods – 7 Years**
  - **For Nepal & Bhutan (Any Goods) – 10 Years**
- b) Re-import after Repair –
  - **Time limit – 5+2 Years**
  - **For Bhutan – 7+3 Years**
- c) Re-import after Rejection –
  - **Time limit – 5+2 Years**
  - **For Bhutan – 7+3 Years**

### 2. Chapter – Warehousing

#### Section 65 – “Manufacturing & other operation in warehouse”,

Newly inserted provision -

- **The CG may specify, by notification that,**
- **specified manufacturing & operations**
- **related to a class of goods**
- **shall not be permitted in a warehouse.**

### 3. Chapter – Types of Duties

- Section 6 – “Protective Duty” :- **Omitted**
- Section 3,8B,9,9A, of CTA 1975 – Wordings change to para – **“Which gives power that custom act provisions related to BCD shall also apply on duties chargeable under CTA 1975”.**
- Import of Goods for use in Authorized Operations – **GST compensation cess u/s 3(9) of CTA 1975 shall also be Exempted.**

### 4. Chapter – Foreign Trade Policy

- Import of Second-hand capital Goods – Restricted Items  
Newly added – **Used IT Assets (Laptop, Desktop, Monitor, Printer - Imported from SEZ to DTA)**
- Merchant Trading – **Now Possible subject to RBI Guidelines.**
- RODTEP – Below are also Eligible
  - **Product manufactured in EHTP & STP.**
  - **Products manufactured / exported & liability discharged against AA/DFIA etc.**
  - **Products manufactured / exported by 100% EOU/ FTZ / EPZ / SEZ**