

~~A~~ MENDMENTS

FOR: CA, CMA, CS, FINAL

FOR: NOV. 2026 EXAMS

FROM: 1st NOV, 2025 to 30th April, 2026

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①

CHAPTER: Valuation/Computation of GST.

$$\text{GST} = \boxed{\text{Value}} * \text{Rate of GST} * \text{Rate of Exchange (If Required)}$$

In General

V/s: 15(1)

AV = T.V.

(OR)

Go For Rules.

For Notified Supplies

AV = Taxable Value fixed By Govt By Notification

N/N 3 49/2023

(i) - Supply of online money gaming

(ii) - Supply of online gaming

(iii) - Supply of Achievable claim in CASINO

(iv) - following Supplies on which RSP/ MRP is Declared -

(a) - Pan masala

(b) - Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]

(c) - Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes

(d) - Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences (other than biris)

(e) - Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion

(f) - Products containing tobacco or nicotine substitutes and intended for inhalation without combustion

(2)

RSP/MRP: # maximum price as declared on package @ may be sold to ultimate consumer &
the price is inclusive of GST

Multiple RSP: Then maximum of such RSP shall be deemed to be the RSP.

Alteration in RSP: # Where RSP is altered to increase the RSP
Before, During, After supply
Then such altered RSP
shall be deemed to be the RSP.

Area wise MRP: # Different RSP - on different packages
Then respective RSP shall be taken.



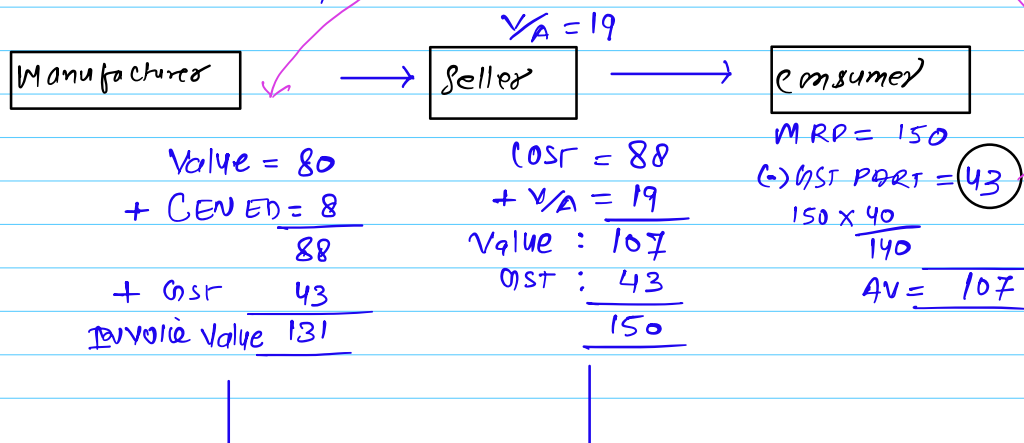
WHAT IS Tariff Value fixed By Govt for PAN MASALA etc U/R = 310

$$AV = (\text{Relevant RSP} - \text{GST}) = \text{xxx}$$

Rate of GST on PAN MASALA etc = 40%

Rate of compensation CESS on PAN MASALA etc = NIL

- Example 1
- MRP = 150/-
 - CENTRAL EXCISE DUTY = 10%
 - Price for seller: 80/-



③

$$\begin{array}{r} \downarrow \\ \text{Op Cost} = 43 \\ \text{ITC} = \text{NIL} \\ \hline \text{E-cash} = 43 \end{array}$$

$$\begin{array}{r} \downarrow \\ \text{Op Cost} = 43 \\ - \text{ITC} = 43 \\ \hline \text{E-cash} = \text{NIL} \end{array}$$

Example: 2: WHAT IF V/A
of Seller is 10

Seller

$$\begin{array}{r} \text{Cost} = 88 \\ \text{V/A } 8 \text{ } 10 \\ \hline 98 \\ + \text{Cost} = 43 \\ \hline \text{Invoice Value } 141 \end{array}$$

Example: 3: What if MRP is Increased By Seller to 160

Seller

$$\begin{array}{r} \text{Cost} = 88 \\ \text{V/A} = 26 \text{ (B/F)} \\ \hline + \text{Cost} = 46 \\ \hline \text{Invoice Value } 160 \end{array}$$

Observation: IF MRP NOT INCREASED By Seller then - cash
liability of Seller will ALWAYS be ZERO
in respect of PAN MASALA etc.
ie By default cash liability zero

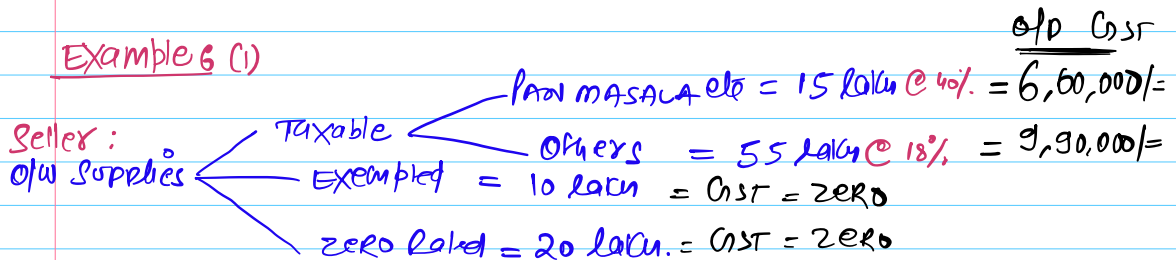
↓
Now link it with Rule = 86B (CHAPTER:
Manner of
Payment)

(4)

Concept & Rule: 86B:

- # where a Registered Person ZERO cash liability i.e. having sufficient ITC to discharge of GST liability.
- # Then the person - Have to pay 1% of his of GST liability in cash.
- # Exception: i.e. 1% provision NOT Applicable on
 - persons who paid INCOME TAX - MORE THAN 1 LAKH in LAST 2 years.
 - claimed Refund of ITC - More than 1 LAKH
 - etc

Newly Added - PERSONS "OTHER than manufacturer," shall be EXEMPTED FROM 1% Provision ONLY in RESPECT of PAN MASALA etc (AV=U/R 31D) ON WHICH the TAX has been paid by Supplier on the BASIS of RSP.

Example 6 (1)

Whether the Person fall under Rule: 86B = YES

Amount to be paid in cash = $990,000 \times 1\% = 9900/=$

Example 2 what if Taxable $\rightarrow$ Others Supplies is 45 LAKH Instead of 55 LAKH??

- # Whether the Person fall under Rule-86B = ??
- # What will be the Amount @ 1% = ??

CHAPTER: REGISTRATION

Background

- Rule = 8 - Application for Registration By ANY Person
Other than: N RTP, TDS Deductor, TDS Collector,
online money Gaming, eIDAR, UIN
- Rule = 9 - Verification of Application: Long Procedure: (7 DAYS/30 DAYS)
- new Rule = 9A - Grant of REGISTRATION Electronically with in 3 Working DAYS.
ie FAST TRACK REGISTRATION for Less Risky Applicant.
- Rule = 10 - Issuance of R.C
- Rule = 11 - Separate Registration for multiple places in same state.
- Rule : 12 - REGISTRATION of TDS Deductor, TDS Collector.
- new Rule : 14A - Optional FAST TRACK REGISTRATION with in 3 Working DAYS
of Small Supplier having limited B2B Transactions
- Rule : 17 - REGISTRATION of embassy etc (UIN)

⑥

Rule 9A: FAST TRACK REGISTRATION OF LESS RISKY APPLICANT

- # NOTWITHSTANDING anything contained in rule 9 (7/30 DAYS)
- # Any person applied for registration

- UIR = 8: (Any person other than NRTP etc)
- UIR = 12: (TDS, TCS)
- UIR = 17: (UIN)

- # After Identification of Person
- # Based on: DATA ANALYSIS & RISK PARAMETERS i.e. **LESS RISKY**.
- # Grant Registration Electronically By Common Portal
- # With in 3 working days of submission of Application.

Comments:

- (I) FAST TRACK Registration Route is NOT for NRTP, OPDAR, ONLINE Money Lending.
- (II) For REST of the Applicant - FAST TRACK Registration PROCESS will be Allowed or NOT - it will be decided By Portal & NOT By Applicant.
- (III) Long Procedure of 7 DAY/30 DAYS - N.A - JUST ISSUE RC in 3 working days.
- (IV) There is NO linkage/connection/dependency in between Rule: 9A & Rule: IVA.

(7)

Rule: 14A: Optional FAST TRACK Registration within 3 working days of Small Supplier having limited B2B Transactions



Background

- (i) This FAST TRACK Registration is optional.
- (ii) Eligible Applicant may or may not avail FAST TRACK Registration process ie Decided By Applicant.
- (iii) Eligibility for 14A: Where the Applicant's determined MONTHLY - B2B - GST liability - ONLY upto 250,000/- ie like KIRANA SHOP - mostly have B2C & limited B2B Supplies.
- (iv) FAST TRACK Registration in just 3 working days based on Aadhaar Authentication Only.
- (v) CAN NOT Report GST liability more than 250,000 in GSTR-1



- (v) But where the person crosses limit & B2B TAX of Rs. 250000 then need to withdraw from the option ie NOW need to go through Long procedure of Registration

NOTE: # Here NA KOI cancellation & RC hai & NA HI KOI NAYA Registration hai

R.C will remain the same

Withdraw from option means: Starting ME JUST Aadhaar Authentication ke basis PAR Registration Diya tha - AB detailed process se CHUTARNA Hoga.

Suppose: Detail procedure of Registration

Having $\rightarrow$ 10 Steps. (7 DAYS/30 DAYS)

& FAST TRACK REG. Have only Step: 1, 2, 3

NOW on Withdraw from option PAR

Step: 1, 2, 3, 4, 5, 6, 7, 8, 9, 10. Puri KARNE Henge.

Rule: 14A: Pointwise

(1) Limit of Rs 250,000/-

- Applied for REGISTRATION u/R = 8
- & Determines his opt tax liability (GST + CESS) of Goods/Services only upto 250,000 PM @ 8%.
- Such Person have the option to get REGISTRATION u/R = 14A.

(2) Aadhaar Authentication

- Any Person (except those for whom Aadhaar Authentication is NOT Required by Govt Deptt.)
- Shall NOT be Eligible for FAST TRACK REGISTRATION
- UNLESS he has NOT opted for Aadhaar Authentication

(3) MULTI-REGISTRATION

- Multiple REGISTRATION within the same state shall NOT be allowed.

(4) Grant of RC

- upon successful Authentication of Aadhaar
- RC shall be granted Electronically within 3 Working DAYS

(5) EXIT/WITHDRAW FROM OPTION: (if 8% tax liability cross 250,000/-)

- The Registered Person intend to withdraw from the option
- Shall file APPLICATION in REG: 32
- & following Requirement MUST be fulfilled -
 - # MINIMUM ONE tax Period Return must be filed
 - # All Due Returns Between: FROM: Effective date of REG. APPLICATION TO: Date of withdraw APPLICATION

Procedure for Cancellation of RC u/s: 29 - should NOT be initiated.

- (6) **Changes in particulars furnished in registration application:** Where there is any change in particulars furnished in application for registration in prescribed form, such particulars should be amended before filing an application for withdrawal.

(7) Detailed Procedure:

- # Aadhaar Authentication, Biometric, Photograph, Verification of original Documents, uploaded along with Registration Application.
- # Shall Also Apply to Application for Withdrawal.

(8) Acknowledgement

- # An Acknowledgement for withdrawal of option shall be Issued Electronically.

(9) Order Approving/Rejecting the Withdrawal Application

- # After Verification proper officer within Prescribed time
- # Approve/Reject the withdrawal Application
(Reg: 33) (Reg: 5)

Note: # Where, After filing of withdrawal Application proceedings for Cancellation of Registration have been Initiated & the said proceedings are pending
The Withdrawal Application shall be Rejected.

(10) Where withdrawal Application is Accepted:

- # Then the person shall be Able to furnish detail of op Tax Liability @ BtoB @ more than 250,000/-
- # From the first day of succeeding month of issue of order
- # Moreover he can not raise his op GST Liability for prior period (ie prior to first day of succeeding month of issue of order).

Corresponding Amendment in Rule 10(i):

- # Where Application for grant of Registration have been Approved
- # Under Rule: 9/ 34/144,

↓ ↓
 Regular Fast Track
 Route Route

- # then a Certificate of Registration shall be made Available to the Applicant.

Rule 9A vs Rule: 14A

Basis	Rule: 9A: Registration	Rule: 14A Registration
(I) Concept of Registration	FAST TRACK Registration in 3 working DAYS.	FAST TRACK Registration in 3 working DAYS.
(ii) Eligibility	CSR Portal will decide eligibility to fall under Rule: 9A on the BASIS of RISK factor. i.e. it is for LESS RISKY/NON RISKY Applicant. (More over - NO Point of 250,000/-)	Where Applicants determines his # Monthly. # <u>OFF TAX</u> liability (Gst+ces) # @ BtoB. # upto ₹ 250,000/- then Rule: 14A Applicable & it is optional. # <u>Aadhaar - Authentication</u> ✓
(iii) Choice	Applicability of Rule: 9A is the choice of CSR PORTAL	Applicability of Rule: 14A is the choice of Applicant.
(iv) Withdrawal	NO Concept of Withdrawals	Where limit EXceeds to 250,000 or due to any other Reason. a Withdrawal Application shall be filed & All the formalities - as Required in Regular procedure of Registration shall Apply.
(v) Independence	Rule: 9A is Independent from Rule: 14A	Rule: 14A is Independent from Rule: 9A

CHAPTER: Filing of Return

Section: 44: Filing of ANNUAL Return

- # IN RESPECT OF Filing of ANNUAL Return
- # For the F.Y : 24-25 ONWARDS
- # has EXEMPTED
- # the Registered person, whose Agg. Turnover in ANY FY
- # is upto Rs 2 crore
- # From filing ANNUAL Return that said F.Y.

CHAPTER: Manner of Payment

- # NEW Set of Rules : INTRODUCED:
- # " GST Settlements & Funds Rules, 2026 "
- ↓
- " NOT For EXAMS "

CUSTOM LAWS

(12)

CHAPTER : IMPORT EXPORT Procedure

Deferred payment facility to eligible persons

S. No.	Goods corresponding to Bill of Entry returned for payment from	Due date of payment of duty, inclusive of the period (excluding holidays)	
		Prior to amendment	Post amendment
1.	1 st day to 15 th day of any month other than March	16 th day of that month	1 st day of the following month
2.	16 th day till the last day of any month other than March	1 st day of the following month	1 st day of the following month
3.	1 st day to 15 th day of March	16 th March	31 st March
4.	16 th day till the 31 st day of March,	31 st March	31 st March

Eligible persons :

- (I) Authorised Economic Operator (AEO)
- (II) Authorised PUBLIC UNDERTAKING.
- (III) Newly Added: Eligible Manufacturer Importer #

Who is "eligible manufacturer importer"?

- (i) Manufacturer importer:
Manufacturer ITSELF or Send INPUT/Machinery to JOB worker without payment of duty.
- (ii) VALID IEC:
Holds a valid Import-Export code.
- (iii) Minimum Documents:
Filed at least 25 Import/Export Documents in PFY.
For MSME it is 10.
- (iv) GST Registration:
HAS at least ONE Active GST Registration showing Factory as its Business Activity.
- (v) TURN OVER:
Combined TURN OVER of All GST Registration under the same PAN Exceeded ₹ 5 crore in PFY.
- (vi) Business history:
HAS Been in Business for at least 2 financial years before Applying.
- (vii) GST Return:
Filed All GST Return Due as of the Application Date.
- (viii) Clean compliance Record
- (ix) Financial Solvency:
Submitted A CA Certificate confirming solvency during the Preceding 2 F.Y.
- (x) etc.

Baggage Summary

Duty Free Items	Items eligible for GFA ROD: 35% after GFA [Yellow] Rule: 5	Items NOT eligible for GFA		*ROD:: Goods own Tariff Rate *Normal provisions of import export shall apply
		ROD : 35% on Total [Red]	ROD : 70% on Total [Maroon]	
ROD: NIL [Green] Rule: 3/4/5/6 1. Used Personal Effects (<i>officer is required to verify newness of article- if it is prim face new and in original packing only the new</i>) 2. Daily use Jewellery (Used and reasonable required during the journey) eg Mangalsutra, bangles, Ring , Chain etc 3. Other than daily use jewellery :for category A, B Persons - and stay abroad more then 1 year- 20g for male and 40g for Female 4. Travel Souvenirs 5. New personal Effects -Re import and submit Export certificate on arrival [max 6 months]- for Category A, B, C persons 6. Temp. Import to taken back at the time of departure [Max 6 months] 7. Person - other than crew - age -18 years or more-1 laptop / notepad	1. Cartridge upto 50 pieces 2. Cigarretts upto 100 sticks, cigar upto 25 pieces, tobacco upto 125g 3. Alcoholic liquor upto 2 litre 4. Other than daily use jewellery in excess of 40/20 gram 5. Bonafide gifts 6. Any other NEW article like Hair dryer, new cloths, camera, watch etc	1. TV 2. Gold/Silver etc in bar, Biscuit etc form (<i>where specific concession is unavailable ..subject to Permissible baggage clearance</i>) 3. Marginal excess permitted clearance 4. Unaccompanied baggage [#Goods dispatched After arrival of passenger with in 1 month , # Goods land before arrival of passenger: with in 2 months + extension : max. 1 year] 5. Arrival By Land Route@ new article 6. Infant (upto 2 years kids) @ new article	1. Fire Arms 2. Excess Cartridges	1. Excess Liquor 2. Exces cigarettes etc 3. Motor Vehicle 4. Commercial item carried as baggage 5. Gold/Silver etc in bar, Biscuit etc form (<i>where specific concession is available @ 10% BCD, 5% AIDC</i>) 6. Import by courier 7. Other normal Imports
Total value : @Nil Rate	Abated value @35% Total value :xxx (-) GFA: xxx	Total value : @35% Rate	Total value : @70% Rate	Each value @OWN Rate

Note: Social welfare surcharge will not be added over and above 35% or 70%

GFA Allowed : (Arrival by AIR/ Vessel)	
Category: A, B, C, Persons	Rs. 75,000 Per head
Category: D, Persons	Rs. 25,000 Per head
As per Rule 11: Special exemption to "ON DUTY" CREW MEMBERS: Rs 2,500 - for items like chocolates, cheese, cosmetics etc	
Persons : Category: A: Residents Category: B : Indian origin Tourist Category: C: Foreigner with valid visa (Means stay in India for more than 6 months) Category: D: Foreigner with Tourist Visa ((Means stay in India for upto 6 months with in any 12 months)	

Personal Effects: All articles whether Used or New - which a passenger may reasonable require for his personal use-for satisfying-daily necessities of life ie. daily use ka samaan --But excludes if it for commercial purpose.

Support: (Section : 77, 78, 79. 80) - (Baggage Rules, 2026) - (N/N : 26/2016), - (Sec. 2 : Baggage Definition) - (Heading no. 9803: standard : 70%, concessional : 35%) - (Note : 4 of heading no. 9803)

Baggage Rules, 2026

Rule 1: Baggage Rules, 2026.. Effective from 02/02/2026

Rule 2 : Definitions

Rule:3: Duty Free articles [as discussed above]

Rule :4 Re import and Temporary Import [as discussed above]

Rule: 5: GFA [as discussed above]

Rule: 6: Other than daily use jewellery 40/ 20 g [as discussed above]

Rule 7: Transfer of residents

Rule: 8:Currency - Regulated by FEMA, 2015

Rule: 9: PETS - Regulated by central Government (Ministry, department, authority)

Rule: 10: Unaccompanied baggage [as discussed above]

Rule: 11:Special allowance to CREW MEMBERS[as discussed above]

List of Sections :

Section no.	Name	Description
Section: 77	Baggage Declaration	- For clearing the baggage - Owner of baggage shall make a declaration of its content (baggage declaration) - electronically @ATITHI APP - to the proper officer
Section: 78	Relevant date	- Baggage declaration date - will be the relevant date - For rate of duty and tariff valuation
Section: 79	Bonafide baggage which is exempted from Duty	<u>Bonafide baggage:</u> 1. Used personal effects: articles reasonable needed for personal use during the journey ie daily use items- subject to satisfaction of officer 2. New articles/ other bonafide articles: for use of the person or his family, bonafide gifts, souvenirs- subject to baggage rules. <u>NON - Bonafide baggage:</u> Other than bonafide articles -ie articles for commercial use.
Section: 80	Temp. Detention/ Cloak Room Services	- A passenger as Foreign Tourist - Carry Dutiable Goods (<i>eg jewellery</i>) or Prohibited Goods (<i>eg. PET without Quarantine Certificate</i>) - Require True Declaration 3 days in Advance or on arrival@ Atithi App - Passenger Request proper officer to detain the goods. - Deposit the goods with custom officer - and get back the goods at the time of leaving India Note: Non declaration / Mis declaration Effects...seizure . confiscation .. fine ..penalty etc under custom Act, 1962.

CHAPTER Baggage : in detail

Note: NO change in Section 77, 78, 79, 80.

Section: 77: BAGGAGE DECLARATION @ Electronically @ ATITHI APP

- # The owner of any baggage shall
 - +
 - # For the purpose of clearing it
 - +
 - # make a declaration of its content
 - +
 - # to the proper officer

Section: 78: Relevant Date for Rate & Duty & Tariff Valuation

- # Baggage Declaration Date (UIS: 77)
 - +
 - # Will be the Relevant Date
 - +
 - # For Rate & Duty & Tariff Valuation.

Section: 79Bonafide Baggage

Bonafide = Genuine
Baggage

BAGGAGE
(WHATEVER BRINGS)

Bonafide
Baggage

NON Bonafide
Baggage

Subject to Baggage Rules, 2026

+
Any Article in Baggage of
Passenger / CREW member

+
Where OFFICER is SATISFIED @
It is USED personal effects.

+
New Articles for use of the person
or his family, Bonafide gifts, souvenir
up to specified limit as per Baggage Rules.

Other than Bonafide
Baggage

Any Article Intended
for Commercial Use

ie OVER Limit Goods

eg Ugun in EXION
of Two Utens

eg WATCH: (5)

1 WATCH worn

4 WATCH in
Bag

it is for his or
family use ??

OR

(# Commercial Use

↓
Discretion of
Officer / Question
of Fact)

Section: 80: Temporary Detention of Baggage:

Carry DUTABLE OR PROHIBITED GOODS (eg Jewellery, PET without
Quarantine Certificate)

↓
Require TRUE Declaration ON ARRIVAL / 3 DAYS in ADVANCE
@ ATITHI APP

↓
Report the Goods

↓
& GET BACK on leaving INDIA

Note Non Declaration / Misdeclaration - shall be dealt with
custom Act, 1962

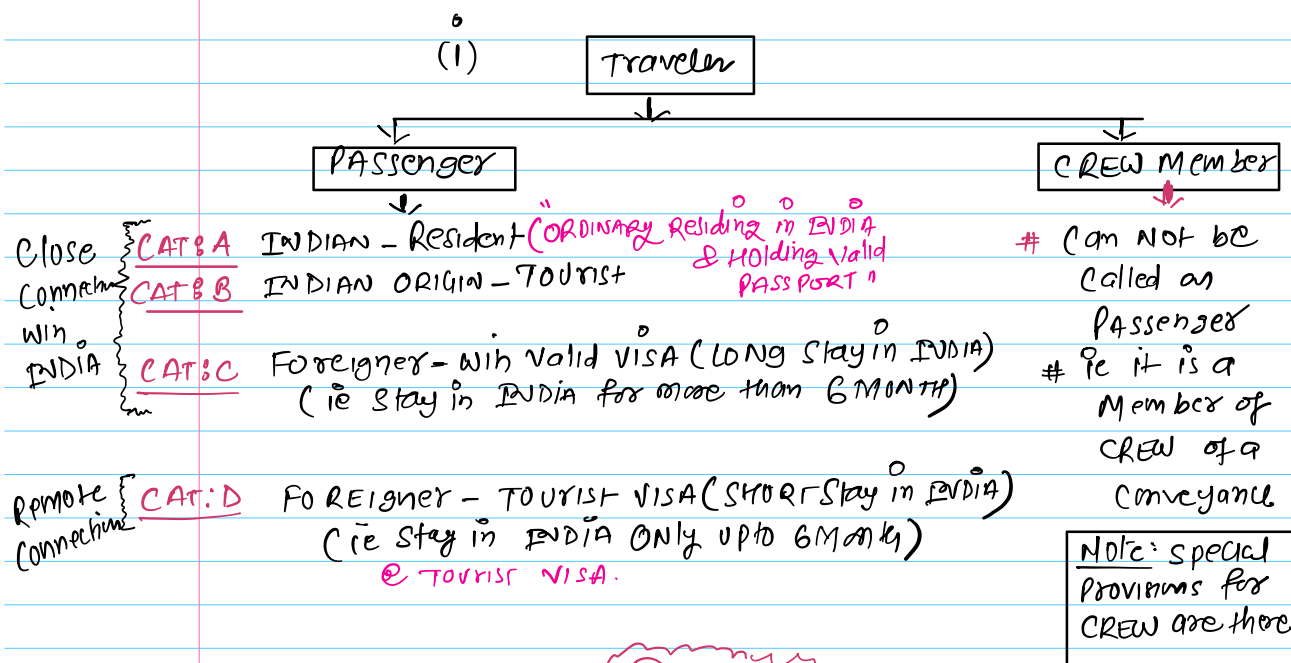
Baggage Rules, 2026

Rule: 1: Short Title & Commencement

Baggage Rules, 2026

Effective from: 02/02/2026

Rule: 2 Definitions:



INFANT
(Age upto 2 years)

(11)

Jewellery:

Articles of Adornment
+ (अभूषण)

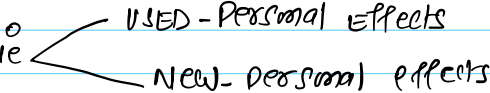
77

ordinary worn by a person

made of gold, silver, Platinum or such other precious metal

whether studded or not.

Personal effects :

All Articles ie  USED - Personal effects
New - Personal effects

Which a Passenger may reasonable require for his personal use for satisfying daily necessities of life - during the journey (ie DAILY USE KA samaan)

But Excluded: Any Goods Imported/Exported for Commercial purpose

ANNEXURE : (1) Items: FCCAGT

1. Fire arms.
2. Cartridges of fire arms exceeding 50.
3. Cigarettes exceeding 100 sticks or cigars exceeding 25 or tobacco exceeding 125gms.
4. Alcoholic liquor or wines in excess of two litres.
5. Gold or silver in any form other than ornaments.
6. Television.

WHEN to choose GREEN channel :

Having Duty free Goods

Nothing to declare about PET

Nothing to declare about currency

↓
" CAN straight away USE
GREEN channel for EXIT "

Rule: 3 Duty free Import of Personal effects

A Passenger INC INFANT

USED Personal effects, Travel Souvenirs

Carried on or in Bonafide Baggage

↓
Clear @ Duty free.

NOTE: OFFICER are NOT Required to verify NEWNESS of Article
JISE NAYA Hai YA PURANA Hai
JAB TAK KI ARTICLE PRIMA FACIE NEW Hai & in ORIGINAL PACKING ME Hai.

Rule- 4

Re-import

Means INDIA Se Lekar huye the - ABHI - Lekar AA RAHE HAI

Person @ CAT A/B/C
ie भारत का, भारतीय रूल का,
आरट के Long Stay.

New Personal effects (eg Jewellery etc)

Taken out earlier (with proper declaration AT the time of departure ie After getting EXPORT Certificate

↓
Shall be Allowed Duty free on Submission of EXPORT Certificate.

Note: EXPORT Certificate will valid till → FIRST ARRIVAL of Person IN INDIA (OR) → 6 MONTHS (whichever is earlier)

Temp. Import

Means INDIA ME Laye & Vapis Le Gaye.

Person @ CAT: D
ie Foreigner TOURIST

New personal effects

Carried By the TOURIST Required for his stay in India

Temp. Import - with declaring RE-EXPORT (TAKEN BACK)

↓
Shall be Allowed Duty free.

Note: Temp. Import of Article KA RE-EXPORT time: → FIRST Departure of Passenger (OR) → 6 MONTHS [whichever is earlier]

(21)

Rule: 5 General Free Allowance (GFA)

0

(i)

Persons @ Cat: A/B/C : ~~INFANT~~

ARRIVING By ~~✈~~ ~~⚓~~ ~~🚚~~
(AIR) (VESSEL) (Land route)

EXCEPT: FCCAGT

Article Carried on/ in ⁰Benefit Accompanied Baggage

↓
GFA = ₹5000/= PER HEAD.

00

(ii)

Tourist of foreign origin ⁰ie CAT'D PERSON. ~~INFANT~~

+
ARRIVING By AIR, VESSEL, Land Route
✈ ⚓ 🚚

+
EXCEPT: FCCAGT

+
Carried on/ in ⁰Accompanied Baggage

↓
GFA = ₹2500/=

00

(iii)

A Passenger (Any Category)

+
ARRIVING By Land

+
ONLY Used Article will be Duty Free

NOTE: NO GFA is Allowed to ⁰
INFANT
&
LAND ROUTE.

(iv) A Passenger: 18 years or more (NOTE: CREW is NOT Passenger)

or
Carry ONE LAPTOP INC. NOTE PAD

↓
shall be Allowed Duty Free in his ⁰Benefit ⁰Baggage.

Rule-6 : Special Allowance for Jewellery

- # Person @ CAT: A/B
- # Residing Abroad for More than ONE year



Allowed Duty free Jewellery

- : upto : 20 gram for MALE
- : upto : 40 gram for Female.

Rule-8 : CURRENCY

- # Regulated By FEMA, 2015

Rule-9 : PETS

Regulated By CENTRAL Govt @

- + MINISTRY
- + department
- + Authority

Rule-11 CREW MEMBERS

- # CREW MEMBERS



- # ENGaged in International flight/VESSEL/~~vehicle~~



ON DUTY



- # Free Allowance: 2500/=
- # For Items like,
chocolates, Cheese,
COSMETIC, other MIFT
Articles for their
Personal /Family use.



OFF DUTY



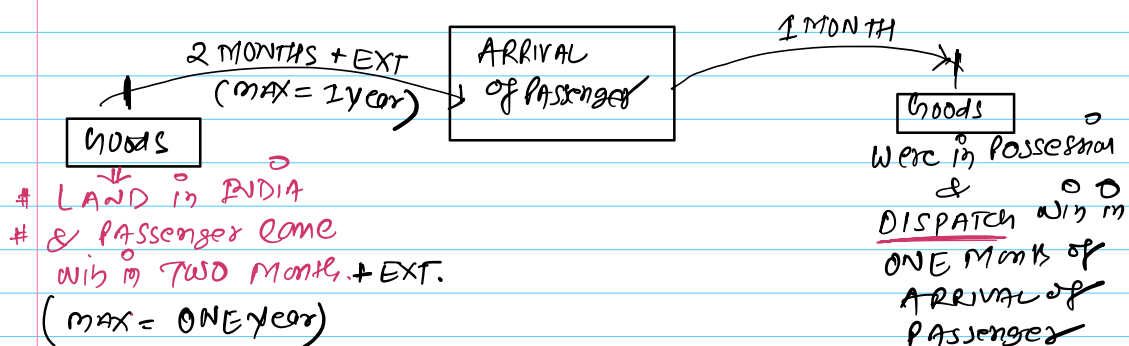
- # All provision shall Apply
as Apply on Normal
Passenger

Rule = 108 UN Accompanied Baggage

These Rules shall Apply to All UN Accompanied Baggage
UNLESS OTHERWISE EXCLUDED

Limit of ₹5000/25000: NOT Available to UN Accompanied Baggage

UN Accompanied Baggage:



Rule 7 : Transfer of Residence

Rule 7 provides additional duty-free baggage concessions for eligible passengers, subject to the applicable appendix, and sets out the obligation where the prescribed stay in India is not completed.

Sub-rule	Provisions
(1) Residents and tourists of Indian origin [CAT: A, B]	Engaged in a profession abroad or transferring residence to India receives duty-free clearance on return, within the limits and subject to the conditions and authorised relaxations in Appendix I .
(2) Foreigners with a valid non-tourist visa [CAT: C]	Engaged in a profession in India or transferring residence to India, receives duty-free clearance on arrival, within the limits and subject to the conditions and authorised relaxations in Appendix II .
(3) Articles covered	Personal and household articles listed in Annexure II may be brought on transfer of residence within the value limits prescribed in Appendices I and II.
(4) Shortfall in stay in India	If the prescribed stay in India is not completed, the passenger must promptly inform PROPER OFFICER having jurisdiction over the customs station where duty-free clearance was allowed, and pay the applicable duty, if any, along with interest.

Additional allowance: The concessions under sub-rules 7(1) and 7(2) apply to articles in bona fide baggage and are additional to the applicable allowance under Rule 3 or Rule 5.

Appendix I

Allowances available to residents and tourists of Indian origin, based on the duration of stay abroad.

Duration of stay abroad	Articles allowed Duty Free: <i>Personal and household articles</i> <i>#Including Annexure II articles.- one unit of each</i> <i>#Excluding Annexure I articles</i>	Conditions	Relaxation
3–12 months	Aggregate value up to ₹1.5 lakh.	None.	Not applicable.
At least 1 year during the preceding 2 years	Aggregate value up to ₹3 lakh.	Concession NOT availed of during the preceding 3 years.	None.
At least 2 years	Aggregate value up to ₹7.5 lakh.	(i) At least 2 years abroad immediately before arrival on transfer of residence. (ii) Short visits to India during the preceding 2 years must not exceed 6 months in total. (iii) Concession not availed of during the preceding 3 years.	(i) Deputy/Assistant Commissioner may condone up to 2 months' shortfall for terminal leave or vacation, or other special circumstances with reasons recorded in writing. (ii) Principal Commissioner/Commissioner may condone visits exceeding 6 months in special circumstances, with reasons recorded in writing. (iii) No relaxation.

Appendix II

For foreigners holding a valid non-tourist visa, engaged in a profession in India or transferring residence to India. The allowance is additional to the applicable allowance under Rule 3 or Rule 5.

Duration of stay	Articles allowed duty-free Articles allowed Duty Free: <i>Personal and household articles</i> <i>#Including Annexure II articles.-</i> <i>one unit of each</i> <i>#Excluding Annexure I articles</i>	Conditions	Relaxation
6–12 months in India	Aggregate limit: ₹1.5 lakh.	(i) Minimum 6 months in India. (ii) Concession not availed of in the preceding 1 year.	(i) Principal Commissioner/Commissioner may condone up to 3 months' shortfall for terminal leave or special circumstances with recorded reasons. (ii) No relaxation.
At least 1 year during the succeeding 2 years from arrival in India	Aggregate limit: ₹3 lakh.	(i) Minimum 1 year in India during the succeeding 2 years from arrival. (ii) Concession not availed of in the preceding 3 years.	(i) Principal Commissioner/Commissioner may condone up to 3 months' shortfall for terminal leave or special circumstances with recorded reasons. (ii) No relaxation.
At least 2 years in India	Aggregate limit: ₹7.5 lakh.	(i) Minimum 2 years in India immediately after arrival on transfer of residence. (ii) Concession not availed of in the preceding 3 years.	(i) Deputy/Assistant Commissioner may condone up to 2 months' shortfall for termination of a professional contract or special circumstances with recorded reasons. Principal Commissioner/Commissioner may condone short visits up to 6 months in special circumstances with recorded reasons. (ii) No relaxation.
Returning after at least 2 years abroad	Aggregate limit: ₹7.5 lakh.	(i) Minimum 2 years abroad immediately before arrival on transfer of residence. (ii) India visits during the preceding 2 years must total no more than 6 months. (iii) Concession not availed of in the preceding 3 years.	(i) Deputy/Assistant Commissioner may condone up to 2 months' shortfall for terminal leave, vacation or special circumstances with recorded reasons. (ii) Principal Commissioner/Commissioner may condone India visits exceeding 6 months in special circumstances with recorded reasons. (iii) No relaxation.

Stay shortfall under Rule 7(4): The passenger must promptly inform the jurisdictional Principal Commissioner/Commissioner and pay applicable duty, if any, with interest.

Annexure II

Category	Articles
Kitchen appliances	Microwave oven, gas cooking range, domestic refrigerator, dishwasher, deep freezer, air fryer, electric oven and water dispenser.
Cooling and air treatment	Air conditioner, air cooler, oil heater, air purifier and dehumidifier.
Laundry and cleaning	Washing machine, dryer machine, vacuum cleaner and robotic vacuum cleaner.
Computers and related devices	Personal computer (desktop computer), laptop or notepad, tablet (e.g. iPad) and multi-function printer.
Entertainment and audiovisual equipment	Home theatre system, television, video camera (including combinations with a television receiver, sound recording or reproducing apparatus, or video reproducing apparatus), PlayStation or any other gaming console, small Bluetooth speakers, projector and amplifier.
Other articles	Musical instruments (e.g. piano or guitar) and massage chair.

Total: 30 listed entries.

FOREIGN TRADE POLICY

Scheme for Remission of Duties and Taxes on Exported Products (RoDTEP) extended till 31.03.2026

Under FTP 2023, the RoDTEP scheme was made available for eligible exports from Domestic Tariff Area (DTA) units from 01.10.2023 to 30.06.2024. The scheme's effective date has been extended several times through subsequent notifications.

Further, Advance Authorisation (AA) holders, Export Oriented Units (EOUs) and SEZ units were not eligible for said scheme. Subsequently, the scheme was extended to include AA holders, EOUs and SEZ units from 11.03.2024 to 05.02.2025 and then again from 01.06.2025 onwards.

Notification No. 35/2025 dated 30.09.2025 extended the applicability of RoDTEP Scheme for eligible exports from DTA, by Advance Authorisation (AA) holders, Export Oriented Units (EOUs) and SEZ units up to 31.03.2026.

Thereafter, **Notification No. 74/2025-26 dated 31.03.2026** has extended the applicability of RoDTEP Scheme for eligible exports up to **30.09.2026**.

Baggage Questions and Answers

Question: 1

Mr. Raj, an Indian resident aged 44 years, returns to India by air after a 20-day holiday abroad. His wife, aged 40 years, and their daughter, aged 18 months, accompany him. They bring the following articles in their bona fide accompanied baggage.

Passenger	Particulars	Assessable value
Mr. Raj	Used clothes and personal articles required for daily necessities	₹40,000
Mr. Raj	One new laptop for personal use	₹1,20,000
Mr. Raj	One new camera	₹90,000
Mr. Raj	Gifts for relatives	₹35,000
Mr. Raj	Chocolates	₹10,000
Mrs. Raj	Used clothes and personal articles required for daily necessities	₹25,000
Mrs. Raj	One new laptop for personal use	₹80,000
Mrs. Raj	One new mobile phone	₹55,000
Mrs. Raj	Perfumes	₹12,000
Mrs. Raj	Gifts	₹5,000
Infant daughter	Used clothes and articles required for daily necessities	₹8,000
Infant daughter	New toys purchased abroad	₹15,000

All new articles are for personal use or gifting and are freely importable. The toys do not qualify as travel souvenirs.

Required: Calculate the dutiable value passenger-wise and the total customs duty. For this question, apply 35% customs duty to the dutiable value and ignore all other levies. Also examine whether Mrs. Raj's unused allowance can be transferred to Mr. Raj or the infant.

Worked solution

Qualifying used personal effects are exempt under Rule 3. Each eligible adult gets ₹75,000 General Free Allowance under Rule 5 and a separate exemption for one new laptop. Infants do not get GFA. The allowances of different passengers cannot be pooled.

1 Mr Raj

Used personal effects of ₹40,000 and the laptop of ₹1,20,000 are exempt separately.

Articles chargeable against GFA = ₹90,000 + ₹35,000 + ₹10,000 = ₹1,35,000

Dutiable value = ₹1,35,000 – ₹75,000 = ₹60,000

Customs duty = ₹60,000 × 35% = ₹21,000

2 Mrs Raj

Used personal effects of ₹25,000 and the laptop of ₹80,000 are exempt separately.

Articles chargeable against GFA = ₹55,000 + ₹12,000 + ₹5,000 = ₹72,000

Since ₹72,000 is within her ₹75,000 GFA, dutiable value and customs duty are nil.

Unused allowance = ₹75,000 – ₹72,000 = ₹3,000. This balance cannot be transferred to another passenger.

3 Infant daughter

Used personal effects of ₹8,000 are exempt. No GFA is available against the new toys.

Dutiable value = ₹15,000

Customs duty = ₹15,000 × 35% = ₹5,250

Final calculation

Passenger	Dutiable value	Duty at 35%
Mr. Raj	₹60,000	₹21,000
Mrs. Raj	Nil	Nil
Infant daughter	₹15,000	₹5,250
Total	₹75,000	₹26,250

Total customs duty payable under the question's assumptions is ₹26,250.

Legal references: Rules 3 and 5 of the Baggage Rules, 2026, notified by Notification No. 14/2026-Customs (N.T.), dated 1 February 2026. The 35% rate is applied as expressly specified in this numerical question; other levies are ignored.

Question: 2

Mr. Arjun, an Indian resident aged 45 years, returns to India by air after staying abroad continuously for eight months. He brings the following articles in his accompanied baggage.

No.	Article	Quantity	Assessable value
1	Used clothes and personal effects required for daily necessities	—	₹40,000
2	One new laptop for personal use	1	₹1,20,000
3	New camera	1	₹60,000
4	Gifts for relatives	—	₹30,000
5	Perfumes	—	₹10,000
6	Firearm	1	₹1,00,000
7	Cartridges for the firearm	80	₹500 each
8	Cigarettes	250	₹20 each
9	Whisky	5 litres	₹4,000 per litre
10	Gold bar	100 grams	₹10,00,000
11	Flat-panel television	1	₹80,000

Additional information

All articles are properly declared. Assume all necessary import permissions, including those for the firearm and cartridges, have been obtained. The passenger satisfies the conditions applicable to import of the gold bar. Apply GFA first against eligible ordinary articles.

For this numerical exercise only, use the supplied BCD rates below. These are examination assumptions, not a statement of the current rates. **Ignore AIDC, SWS, IGST**, additional duties and all other levies.

Article	Supplied BCD rate
Excess cigarettes	30%
Excess whisky	50%
Gold bar	10%
Flat-panel television	35%

Required: Calculate the dutiable value and Basic Customs Duty item-wise, explaining the application of GFA.

Worked solution

Annexure I excludes firearms, cartridges exceeding 50, cigarettes exceeding 100, alcoholic liquor exceeding two litres, gold or silver other than ornaments, and television from the relevant baggage exemptions. Eligible quantities within these limits must still be considered against the available GFA.

1 Used personal effects and laptop

Qualifying used personal effects of ₹40,000 and the one new laptop of ₹1,20,000 are separately exempt.

2 Ordinary articles and GFA

Eligible ordinary articles = ₹60,000 + ₹30,000 + ₹10,000 = ₹1,00,000

Dutiable ordinary articles = ₹1,00,000 – ₹75,000 = ₹25,000

The entire GFA is exhausted. BCD = ₹25,000 × 35% = ₹8,750

3 Firearm

No GFA applies to the firearm. BCD = ₹1,00,000 × 70% = ₹70,000

4 Cartridges

First 50 cartridges are within the quantity limit, but no GFA remains.

Value = 50 × ₹500 = ₹25,000; BCD = ₹25,000 × 35% = ₹8,750

Excess cartridges = 80 – 50 = 30 cartridges

Value = 30 × ₹500 = ₹15,000; BCD = ₹15,000 × 70% = ₹10,500

Total BCD on cartridges = ₹8,750 + ₹10,500 = ₹19,250

5 Cigarettes

First 100 cigarettes, with no GFA remaining: value = 100 × ₹20 = ₹2,000

BCD = ₹2,000 × 35% = ₹700

Excess cigarettes = 250 – 100 = 150 cigarettes

Value = 150 × ₹20 = ₹3,000; BCD = ₹3,000 × 30% = ₹900

Total BCD on cigarettes = ₹700 + ₹900 = ₹1,600

Worked solution continued

6 Whisky

First two litres, with no GFA remaining: value = $2 \times ₹4,000 = ₹8,000$

BCD = $₹8,000 \times 35\% = ₹2,800$

Excess whisky = $5 - 2 = 3$ litres

Value = $3 \times ₹4,000 = ₹12,000$; BCD = $₹12,000 \times 50\% = ₹6,000$

Total BCD on whisky = $₹2,800 + ₹6,000 = ₹8,800$

7 Gold bar

The jewellery exemption does not cover a gold bar. GFA is unavailable.

BCD = $₹10,00,000 \times 10\% = ₹1,00,000$

8 Television

No GFA applies. BCD = $₹80,000 \times 35\% = ₹28,000$

Final calculation

Article	Dutiable value	BCD under supplied rates
Ordinary articles after GFA	₹25,000	₹8,750
Firearm	₹1,00,000	₹70,000
Cartridges	₹40,000	₹19,250
Cigarettes	₹5,000	₹1,600
Whisky	₹20,000	₹8,800
Gold bar	₹10,00,000	₹1,00,000
Television	₹80,000	₹28,000
Total	₹12,70,000	₹2,36,400

Total BCD under the question's supplied rates = ₹2,36,400.

Question: 3

Ms. Kavya, aged 35 years, is a tourist of Indian origin holding a valid Indian passport. She arrives in India by air after residing abroad continuously for 18 months, to attend a family wedding. She brings the following articles.

No.	Particulars	Weight	Assessable value
1	Used gold chain and bangles, accepted by Customs as personal effects required for daily necessities	30 grams	₹3,00,000
2	Jewellery previously taken out of India, supported by a valid export certificate and verified by Customs	50 grams	₹5,00,000
3	Wedding jewellery temporarily imported for her use, covered by a temporary import certificate and to be re-exported on departure	80 grams	₹8,00,000

4	One new gold necklace purchased abroad, which will remain in India	60 grams	₹6,00,000
5	Gifts and perfumes eligible for GFA	—	₹20,000
6	One gold biscuit purchased abroad	100 grams	₹10,00,000

All articles are properly declared and carried in bona fide accompanied baggage. Customs accepts the conditions for the stated exemptions. Assume uniform value per gram for the new necklace.

Required

1. Calculate the exemption and dutiable value of each article.
2. Apply the special jewellery allowance and GFA.
3. Explain whether either allowance covers the gold biscuit.
4. Calculate duty using the following rates supplied solely for this examination exercise: remaining dutiable necklace at 35%; gold biscuit at 15% aggregate duty. Ignore all other levies. These supplied rates are assumptions for calculation.

Worked solution

1 Jewellery exempt independently

Jewellery	Treatment	Exempt value
Used chain and bangles	Qualifying used personal effects under Rule 3	₹3,00,000
Jewellery previously exported	Re-import under Rule 4, supported by the verified export certificate	₹5,00,000
Temporary wedding jewellery	Conditional exemption under Rule 4, subject to re-export	₹8,00,000
Total	These exemptions do not consume GFA	₹16,00,000

The used jewellery does not consume the special allowance either. Temporary-import exemption depends on compliance with the re-export conditions.

2 Special jewellery allowance

As an eligible female passenger residing abroad for more than one year, Kavya qualifies for a 40-gram special jewellery allowance. The 2026 rule prescribes a weight limit without the earlier monetary ceiling.

Value per gram = ₹6,00,000 ÷ 60 = ₹10,000

Special exemption = 40 × ₹10,000 = ₹4,00,000

Remaining necklace value = (60 – 40) × ₹10,000 = ₹2,00,000

3 Application of GFA

Her GFA is ₹75,000. Jewellery ornaments are not excluded by the Annexure I entry covering gold or silver other than ornaments. Available GFA can therefore be applied to the remaining eligible necklace value.

GFA used against gifts and perfumes = ₹20,000

GFA remaining = ₹75,000 – ₹20,000 = ₹55,000

Dutiable necklace value = ₹2,00,000 – ₹55,000 = ₹1,45,000

Duty at supplied rate = ₹1,45,000 × 35% = ₹50,750

4 Gold biscuit

A gold biscuit is not jewellery. It receives neither the special jewellery allowance nor GFA, because gold other than ornaments is listed in Annexure I. Its clearance requires compliance with the applicable gold-import conditions.

Dutiable value = ₹10,00,000

Duty at supplied aggregate rate = ₹10,00,000 × 15% = ₹1,50,000

Final calculation

Particulars	Exempt value	Dutiable value	Duty under supplied rates
Used personal jewellery	₹3,00,000	Nil	Nil
Re-imported jewellery	₹5,00,000	Nil	Nil
Temporary wedding jewellery	₹8,00,000	Nil conditionally	Nil
New necklace	₹4,55,000	₹1,45,000	₹50,750
Gifts and perfumes	₹20,000	Nil	Nil
Gold biscuit	Nil	₹10,00,000	₹1,50,000
Total	₹20,75,000	₹11,45,000	₹2,00,750

Total duty under the question's supplied rates = ₹2,00,750.