## Export of Imported Goods

2.35

exported in same or substantially the same form without an Authorisation provided that item to be imported or exported is not restricted for import or export in ITC (HS).

(a) Goods imported, in accordance with FTP, may be

(b) Exp free pay

(b) Exports of such goods imported against payment in freely convertible currency would be permitted against payment in freely convertible currency.