

2.27
Import/Export
of Samples

(a) No Authorisation shall be required for Import of bonafide technical and trade samples of items restricted in ITC (HS) except vegetable seeds, bees and new drugs. Samples of tea not exceeding Rs.2000 (CIF) in one consignment shall be allowed without an Authorisation by any person connected with Tea industry.

(b) Duty free import of samples upto Rs 100,000 for all exporters (Rs.300,000 for gems and jewellery sector) shall be allowed as per terms and conditions of Customs notification. Exports of bonafide trade and technical samples of freely exportable item shall be allowed without any limit.