

## **Circular No 06/2014-Customs**

**Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Excise and Customs)**

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**Room No. 227-B, North Block  
New Delhi, dated 06th March, 2014**

**Subject: Import of Gold by 'eligible passengers' in terms of Notification No. 12/2012-Cus dated 17.03.2012 (Sl. No 321)-reg**

Attention is invited to Notification No 12/2012- Cus dated 17.03.2012 ( Sl No 321) regarding import of gold by 'eligible passengers' which provides that the gold in the form of bars and ornaments are allowed to be imported by 'eligible passengers' upon payment of 10% customs duty. As per the specified condition no. 35 of the notification, the duty is to be paid in the foreign currency and total gold so imported should not exceed 1 kg. The notification prescribes that 'eligible passenger' means passenger of Indian Origin or a passenger holding valid passport issued under the Passport Act, 1967 who is coming in to India after a period of not less than 6 months of stay abroad. Short visits, if any, made by the 'eligible passenger' during the aforesaid period of 6 months shall be ignored if the total duration of stay does not exceed 30 days. Further, the benefit of notification is available only if the passenger has not availed of this exemption in any of such short visits.

2. It has come to the notice of the Board that there has been a spurt in import of gold by eligible passengers through various airports in the recent past across the country. Further, it is also reported that there is no uniformity in clearance of such eligible passengers. At many airports, the engraved serial number of gold bars and tola bars are not mentioned in the baggage receipts when imported by the passengers. Board has taken note of the fact that, if this practice is followed, there is possibility of such documents being used by unscrupulous elements as cover documents for easy circulation of many more gold bars that are smuggled into the country. These documents may also be used to influence cases involving seizure of gold bars in areas other than Customs Area.

3. Recognizing the sensitivity of the matter, Board directs the Commissioners of Customs/ Customs and Central Excise having jurisdiction of airports to ensure the following:

(i) The engraved serial number of gold bars must be invariably mentioned in the baggage receipt issued by Customs.

(ii) In case of gold in any other form, including ornaments, the eligible passenger must be asked to declare item wise inventory of the ornaments being imported. This inventory, duly signed and duly certified by the eligible passenger and assessing officer, should be attached with the baggage receipt.

(iii) Wherever possible, the field officer, may, inter alia, ascertain the antecedents of such passengers, source for funding for gold as well as duty being paid in the foreign currency, person responsible for booking of tickets etc. so as to prevent the possibility of the misuse of the facility by unscrupulous elements who may hire such eligible passengers to carry gold for them.

4. Board desires that instructions mentioned in Para 3 should be complied with scrupulously by field formations.

5. Difficulty if any in implementation of these instructions may be brought to the notice of the Board.

**F. No. 520/04/2014-Cus.VI**

Yours faithfully  
**(R.P. Singh)**  
**Director (Customs)**