



सीमा शुल्क मुख्य आयुक्त का कार्यालय,  
केंद्रीय राजस्व भवन, क्वीन्स रोड, पी.बी. नं. 5400, बेंगलूरु - 560 001  
**OFFICE OF THE CHIEF COMMISSIONER OF CUSTOMS**  
**C.R. BUILDING: QUEEN'S ROAD: BENGALURU - 560 001**  
Tel: 080-22867990/22863714 FAX : 080-22862419/22868795

C. No. H/48/181/2016 CC Cus BZ

Dated: 21.07.2016

**PUBLIC NOTICE No. 09/2016**

**Sub: Sale of goods at Duty Free Shops in Indian Currency -reg.**

C.B.E.C Circular No. 31/2016-Customs dated 06.07.2016 has been issued in respect of Sale of goods at Duty Free Shops in Indian Currency.

2. It may be noted that RBI has vide Notification no. FEMA 6 (R) / RB - 2015 dated 29th December 2015 permitted export from and import into India of Indian currency up to an amount not exceeding Rs 25,000/- (Rupees twenty five thousand) per person. Any person resident in India is permitted to take outside India (other than to Nepal or Bhutan) or bring into India (other than from Nepal or Bhutan) currency notes up to an amount not exceeding Rs 25,000/-. Similarly, any person resident outside India, not being a citizen of Pakistan or Bangladesh, and visiting India, has also been allowed to take outside India or bring into India, Indian currency notes upto an amount not exceeding Rs 25,000/-.

3. In view of the aforesaid regulations notified by the RBI, the Board has reviewed the Circular no. 495/7/2005-Cus VI dated 28<sup>th</sup> September 2005 regarding the ceiling in payments in Indian currency of Rs. 5000/- for purchases by passengers at duty free shops at International Airports. It has been decided that in consonance with the regulation of the RBI, passengers shall be permitted to purchase goods at duty free shops in Indian rupees up to an amount not exceeding Rs 25,000/-.

4. Representations have also been received from travelers that duty free shops neither display prices in Indian Rupees nor display India made goods at duty free shops, which depreciates the visibility of Indian manufactured products and Indian currency. This issue was discussed during the course of consultations with Duty Free Shop operators. It was explained that CBEC has provided the facility of duty free procurement of excisable goods by Duty Free shop operators and the procedure has been prescribed under circular no. 970 / 04 / 2013-Cx dated

23<sup>rd</sup> May 2013 read with Notification 7/2013 C.E(NT) dated 23<sup>rd</sup> May 2013. They were also requested to display prices of goods in Indian currency alongside of international currencies. It was also suggested that as a measure of transparency and fair practice, they should display the rate of exchange published by the commercial banks for conversion of foreign currency or the rate of exchange notified by the CBEC on a fortnightly basis for import and export of goods. The Industry representatives were agreeable to implementing the above measures.

5. Accordingly, Principal Commissioners / Commissioners of Customs may advise the Duty Free Shop operators of the revised permitted limits for purchase of goods in Indian currency at Duty Free shops. Information relating to the use of Indian currency at duty free shops should be displayed at all DFSs. It may be ensured that DFSs display the rate of exchange as published by the commercial banks for conversion of foreign currency or the rate of exchange notified by the CBEC on a fortnightly basis for import and export of goods. Similarly, websites of DFS / Airports must be kept accurately updated with regard to the facility and limit in use of Indian currency for making purchases. It may also be ensured that duty free shop operators are familiarized with the procedures for procuring excisable goods, duty free, from factories in terms of the procedure prescribed from time to time. The display of prices of goods by DFSs in Indian Rupees should also be complied with at the earliest.

6. Difficulties, if any, may be brought to the notice of this office.

This issues with the approval of the Chief Commissioner of Customs, Bengaluru Customs Zone, Bengaluru.

भवदीय / Yours faithfully,

B.K. 21.7.2016

(BIPIN KUMAR UPADHYAY)  
JOINT COMMISSIONER (CCO)

Copy to:

1. The Commissioner of Customs, Mangalore Customs Commissionerate, Mangalore.
2. The Additional Commissioner of Customs, Airport and Air Cargo Complex Commissionerate, Bengaluru.
3. The Joint Commissioner of Customs, Inland Container Depot, Whitefield, Bengaluru.
4. Bengaluru Customs Website/Notice Board.