

SUB-CHAPTER-IV IMPORT OF REPLACEMENT GOODS

HS CODE: 9916

PCT CODE	DESCRIPTION	CUSTOM DUTY RATE (CD)%
9916	<p>Goods supplied free of cost as replacement of identical goods previously imported including goods imported within warranty period not exceeding one year or such extended period as allowed by the Collector of Customs, subject to the following conditions:-</p> <ol style="list-style-type: none"><li data-bbox="435 716 1122 842">I. the goods were imported in pursuance of firm contract of sale, and not under a contract of sale or return, on approval; on consignment for sale or on similar terms;<li data-bbox="435 842 1122 968">II. the goods at the time of importation were not in accordance with the terms of contract in respect of their description, quality, state or condition or had been damaged or defected;<li data-bbox="435 968 1122 1125">III. the goods were not used except in circumstances in which limited use was indispensable to reveal any inherent defect in the imported goods or to establish that they do not conform to the conditions of the contract;<li data-bbox="435 1125 1122 1230">IV. if the goods are returned abroad, they are returned to the supplier and if they are not returned, they are deposited with customs for further disposal.	0%