

भारत सरकार / Government of India वित्त मंत्रालय/ Ministry of Finance कार्यालय/ प्रधानआयुक्त सीमाश्ल्क

Office of Pr. Commissioner of Customs

Mumbai Zone III, CSM International Airport Mumbai – 400 099

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F.No. AirCus/40/07/(109)/2024-RTI

Date of order: 23-12-2024

INFORMATION GIVEN BY: SHRI PARESH PATEL JASHWANTLAL (CPIO), C.S.M.I AIRPORT, MUMBAI.

INFORMATION NO: 07/(109)/2024

Mr. Venkataraghavan Krishnamoorthy, (hereinafter referred as the had filed online application vide registration applicant) No. CCUM3/R/T/24/00110 dated 25/11/2024, under the Information Act, 2005. Vide this application the information sought is reproduced below:-

"What is the official policy or process for levying customs duty on passengers carrying multiple phones, particularly when the passenger is an Indian citizen with NRI status residing in a foreign country? Is there a specific provision or exemption applicable to NRIs regarding the duty on personal effects? What is the official format of receipts provided for customs duty payments? Are handwritten or printed receipts permitted? What information must be included in the receipt to ensure its authenticity? Is it mandatory to accept ONLY cash for customs duty payments, or are digital payment methods (e.g., cards, UPI) officially accepted at airport customs? Are there official guidelines for customs officers regarding handling such scenarios to ensure a uniform and transparent process?

Additional Information: The receipts currently issued for customs duty payments appear to be simple printouts, and only cash payments are accepted. This raises questions about the transparency and traceability of the process. I recently went through this process and was given a bag receipt number (BR/INMAA4/08-11-2024/063181)."

- **2**. The information sought by the Applicant was received from the concerned section and point wise information is reproduced below:
- "(i) Customs duty is levied on passengers falling under the definition of Rule 3 & 4 as per Baggage Rules, 2016. The passenger carrying multiple phones will be charged 38.5% duty on the determined value as per Baggage Rules, 2016.
- (ii) Electronic Baggage Receipts are generated online in printed form.
- (iii) Payment is taken by the SBI Branch situated in the arrival hall in airport in any mode (Cash/UPI/Cards) as per their norms.
- (iv) All Customs Officials follow the guidelines as per Baggage rules, 2016 to ensure uniform and transparent process. Baggage rules 2016 and other customs related information is available in public domain on CBIC website (https://www.cbic.gov.in)."

3. The RTI Application dated 25/11/2024 is accordingly disposed of. An Appeal under Section 19 of the RTI Act, 2005 against this order lies before Ms. Nancy D'souza, Addl. Commissioner of Customs & First Appellate Authority, CSMI Airport, Mumbai – 400099, Maharashtra within 30 days of receipt of this order.

PareshPatel

CPIO & ASSISTANT COMMISSIONER

To

Mr. Venkataraghavan Krishnamoorthy F2, Sai Brindhavan Apt, 59, Brindhavan Ave, Tambbaram West, Chennai-600045.

2. Copy submitted to – The First Appellate Authority (FAA), C.S.M.I Airport, Mumbai Customs Zone III.