

Source: sooperkanoon.com/act/452896

Customs Act, 1962

Section 20 - RE-IMPORTATION OF GOODS PRODUCED OR MANUFACTURED IN INDIA

1) If goods are imported into India after exportation there from, such goods shall be liable to duty and be subject to all the conditions and restrictions, if any, to which goods of the like kind and value are liable or subject, on the importation thereof.]