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The Customs Act, 1962

Section 20 - Re-importation of goods

¹[**20. Re-importation of goods.**--If goods are imported into India after exportation therefrom, 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:]

²[* * * * *]

1. Subs. by Act 32 of 1994, s. 60, for section 20 (w.e.f. 13-5-1994).

2. The provisos and the *Explanations* omitted by Act 22 of 1995, s. 53 (w.e.f. 26-5-1995)