Explanatory Memorandum to notification No. 25/2013-Customs (N.T.) dated 01-03-2013.

Notification No. 25/2013-Customs (N.T.), dated 01-03-2013 seeks to further amend notification No. 30/98-Customs (N.T.), dated 2^{nd} June, 1998, so as to raise the value limit of Jewellery allowed duty free to an Indian passengers who has been residing abroad for more than one year.