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Fundamentals of Imports — Duty-Free Shops and the Definition of “India” Introduction A recurring tension at the frontier of indirect-tax practice is the apparent paradox of a shop that stands on Indian soil and yet sells goods that have not, in the eye of fiscal law, been imported into India. The duty-free shop (“DFS”) is such an institution. It is located within the secure perimeter of an international airport, it is manned by Indian employees, it is regulated by Indian law, and yet the consignment it dispenses is routinely treated as lying outside the territorial reach of the Integrated Goods and Services Tax. The resolution of this paradox rests on two foundational concepts: the statutory definition of “India” and the judicially-developed fiction of the customs frontier. A c.....