

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,  
SUB-SECTION (i)]

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

NOTIFICATION

[No. 04/2026-Customs]

New Delhi, the 1st of February, 2026.

**G.S.R.... (E).** - In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 26 /2016-Customs, dated the 31st March, 2016, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 379(E), dated the 31st March, 2016, namely:-

in the said notification, for the words and figures “Baggage Rules, 2016”, occurring at both the places, the words and figures “Baggage Rules, 2026” shall be substituted.

2. This notification shall come into force on the 2nd of February, 2026.

[No. 450/174/2024-Cus-IV]

[Anurima Sharma]  
Director (Customs).

Note: The principal notification No. 26/2016-Customs, dated the 31st March, 2016 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 379(E), dated the 31st March, 2016.