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, on being satisfied that it is necessary in the public interest so to do, hereby amends the following notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of the Table below, to the extent specified in the corresponding entry in column (3) of the Table, namely: -

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Notification number</th>
<th>Amendments</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1)</td>
<td>(2)</td>
<td>(3)</td>
</tr>
</tbody>
</table>
| 1.    | Notification No. 146/94- Customs, dated the 13th July, 1994 vide number G.S.R. 575(E), dated the 13th July, 1994. | In the said notification, after the TABLE, the following *Explanation* shall be inserted, namely: -

> “Explanation. – For the removal of doubts, it is hereby clarified that under the provisions of sub-section (4A) of section 25 of the Customs Act, 1962, this conditional exemption shall, unless varied or rescinded, be valid upto the 31st March, 2023.”; |
| 2.    | Notification No. 147/94- Customs, dated the 13th July, 1994 vide number G.S.R. 576(E), dated the 13th July, 1994. | In the said notification, after the TABLE, the following *Explanation* shall be inserted, namely: -

> “Explanation. – For the removal of doubts, it is hereby clarified that under the provisions of sub-section (4A) of section 25 of the Customs Act, 1962, this conditional exemption shall, unless varied or rescinded, be valid upto the 31st March, 2023.”; |
| 3.    | Notification No. 39/96- Customs, dated the 23rd July, 1996 vide number G.S.R. 291(E), dated the 23rd July, 1996. | In the said notification, -

> (i) in the TABLE, S. Nos. 14, 15, 17, 18, 19, 24, 29, 30, 31, 31A, 31B, 32, 33, 35, 36, 38, 39, 40, 41, 42, 43, and the entries relating thereto shall be omitted;

> (ii) after paragraph 2, the following *Explanation* shall be inserted, namely: -

> “Explanation. – For the removal of doubts, it is hereby clarified that under the provisions of sub-section (4A) of section 25 of the Customs Act,
<table>
<thead>
<tr>
<th>No.</th>
<th>Notification Details</th>
<th>Text</th>
</tr>
</thead>
</table>
| 4.  | Notification No. 50/96-Customs, dated the 23rd July, 1996  vide number G.S.R. 302(E), dated the 23rd July, 1996. | In the said notification, the following *Explanation* shall be inserted, at the end, namely: -  
"**Explanation.** – For the removal of doubts, it is hereby clarified that under the provisions of sub-section (4A) of section 25 of the Customs Act, 1962, this conditional exemption shall, unless varied or rescinded, be valid upto the 31st March, 2023."; |
| 5.  | Notification No. 30/2004-Customs, dated the 28th January, 2004  vide number G.S.R. 81(E), dated the 28th January, 2004. | In the said notification, the following *Explanation* shall be inserted, at the end, namely: -  
"**Explanation.** – For the removal of doubts, it is hereby clarified that under the provisions of sub-section (4A) of section 25 of the Customs Act, 1962, this conditional exemption shall, unless varied or rescinded, be valid upto the 31st March, 2023."; |
| 6.  | Notification No. 81/2005-Customs, dated the 8th September, 2005  vide number G.S.R. 569(E), dated the 8th September, 2005. | In the said notification, the following *Explanation* shall be inserted, at the end, namely: -  
"**Explanation.** – For the removal of doubts, it is hereby clarified that under the provisions of sub-section (4A) of section 25 of the Customs Act, 1962, this conditional exemption shall, unless varied or rescinded, be valid upto the 31st March, 2023."; |
| 7.  | Notification No. 5/2017-Customs, dated the 2nd February, 2017  vide number G.S.R. 89(E), dated the 2nd February, 2017. | In the said notification, the following *Explanation* shall be inserted, at the end, namely: -  
"**Explanation.** – For the removal of doubts, it is hereby clarified that under the provisions of sub-section (4A) of section 25 of the Customs Act, 1962, this conditional exemption shall, unless varied or rescinded, be valid upto the 31st March, 2023."; |
| 8.  | Notification No. 16/2017-Customs, dated the 20th April, 2017  vide number G.S.R. 394(E), dated the 20th April, 2017. | In the said notification, after the TABLE, the following *Explanation* shall be inserted, namely-  
"**Explanation.** – For the removal of doubts, it is hereby clarified that under the provisions of sub-section (4A) of section 25 of the Customs Act, 1962, this conditional exemption shall, unless varied or rescinded, be valid upto the 31st March, 2023."; |
| 9.  | Notification No. 32/2017-Customs, dated the 30th June, 2017  vide number G.S.R. 767(E), dated the 30th June, 2017. | In the said notification, in the TABLE, against S. No. 2, in column (3), the following *Explanation* shall be inserted, at the end, namely: -  
"**Explanation.** – For the removal of doubts, it is hereby clarified that under the provisions of sub-section (4A) of section 25 of the Customs Act, 1962, this conditional exemption shall, unless varied or rescinded, be valid upto the 31st March, 2023."; |
2. This notification shall come into force on the 2nd February, 2022.

[F. No. 334/01/2022-TRU]

(Nitish Karnatak)
Under Secretary to Government of India

Note:

1. The principal notification No. 146/94-Customs, dated the 13th July, 1994 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide G.S.R. 575(E), dated the 13th July, 1994 and was last amended by notification No.43/2017-Customs, dated the 30th June, 2017, vide number G.S.R. 778(E), dated the 30th June, 2017.

2. The principal notification No. 147/94-Customs, dated the 13th July, 1994 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.576(E), dated the 13th July, 1994 and was last amended by notification No.106/2008-Customs, dated the 22nd September, 2008, vide number G.S.R.671(E), dated the 22nd September, 2008.

3. The principal notification No. 39/96-Customs, dated the 23rd July, 1996 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.291(E), dated the 23rd July, 1996 and was last amended by notification No. 33/2019-Customs, dated the 30th September, 2019, vide number G.S.R. 706(E), dated the 30th September, 2019.

4. The principal notification No. 50/96-Customs, dated the 23rd July, 1996 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.302(E), dated the 23rd July, 1996 and was last amended by notification No.44/2017-Customs, dated the 30th June, 2017, vide number G.S.R.779(E), dated the 30th June, 2017.

5. The principal notification No. 30/2004-Customs, dated the 28th January, 2004 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.81(E), dated the 28th January, 2004 and was last amended by notification No. 44/2017-Customs, dated the 30th June, 2017, vide number G.S.R. 779(E), dated the 30th June, 2017.
6. The principal notification No. 81/2005-Customs, dated the 8th September, 2005 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.569(E), dated the 8th September, 2005 and was last amended by notification No. 22/2016-Customs, dated the 1st March, 2016, vide number G.S.R. 216(E), dated the 1st March, 2016.

7. The principal notification No. 5/2017-Customs, dated the 2nd February, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.89(E), dated the 2nd February, 2017.

8. The principal notification No. 16/2017-Customs, dated the 20th April, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.394(E), dated the 20th April, 2017 and was last amended by notification No. 41/2020-Customs, dated the 29th October, 2020, vide number G.S.R. 683(E), dated the 29th October, 2020.

9. The principal notification No. 32/2017-Customs dated 30th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.767(E), dated the 30th June, 2017.