## [TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)] GOVERNMENT OF INDIA MINISTRY OF FINANCE (DEPARTMENT OF REVENUE)

Notification No. 07/2024-Customs

New Delhi, the 29th January, 2024

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 said Table, namely: -

-	Table		
S. No.	Notification number	Amendments	
(1)	(2)	(3)	
1.	Notification No. 16-Cus, dated the 23 <sup>rd</sup> January, 1965, published <i>vide</i> number G.S.R. 126 (E), dated the 23 <sup>rd</sup> January, 1965	In the said notification, in the third proviso, for the words and numbers "31 <sup>st</sup> March, 2024", the words and numbers "30 <sup>th</sup> September, 2024" shall be substituted.	
2.	Notification No. 80-Cus, dated the 29 <sup>th</sup> August, 1970, published <i>vide</i> number G.S.R. 1246 (E), dated the 29 <sup>th</sup> August, 1970	In the said notification, in the second paragraph, for the words and numbers "31 <sup>st</sup> March, 2024", the words and numbers "30 <sup>th</sup> September, 2024" shall be substituted.	
3.	Notification No. 46/74-Cus, dated the 25 <sup>th</sup> May, 1974, published <i>vide</i> number G.S.R. 503 (E), dated the 25 <sup>th</sup> May,1974	In the said notification, in the second paragraph, for the words and numbers "31 <sup>st</sup> March, 2024", the words and numbers "30 <sup>th</sup> September, 2024" shall be substituted.	
4.	Notification No. 248-Cus, dated the 2 <sup>nd</sup> August, 1976, published <i>vide</i> numberG.S.R. 617(E), dated the 2 <sup>nd</sup> August, 1976	In the said notification, in the second paragraph, for the words and numbers "31 <sup>st</sup> March, 2024", the words and numbers "30 <sup>th</sup> September, 2024" shall be substituted.	
5.	Notification No. 207/89-Customs, dated the 17 <sup>th</sup> July, 1989, published <i>vide</i> number G.S.R. 702(E), dated the 17th July, 1989	In the said notification, in the second proviso, for the words and numbers "31 <sup>st</sup> March, 2024", the words and numbers "30 <sup>th</sup> September, 2024" shall be substituted.	
6.	Notification No. 134/94-Customs, dated the 22 <sup>nd</sup> June, 1994, published <i>vide</i> numberG.S.R. 525(E), dated the 22 <sup>nd</sup> June, 1994	In the said notification, in the second paragraph, for the words and numbers "31 <sup>st</sup> March, 2024", the words and numbers "30 <sup>th</sup> September, 2024" shall be substituted.	
7.	Notification No. 147/94-Customs, dated the 13 <sup>th</sup> July, 1994,published <i>vide</i> number G.S.R. 576(E), dated the 13 <sup>th</sup> July, 1994	In the said notification, In the said notification, in the second paragraph, for the words and numbers "31st March, 2024", the words and numbers "30th September, 2024" shall be substituted.	
8.	Notification No. 148/94-Customs, dated the 13 <sup>th</sup> July, 1994, published <i>vide</i> number G.S.R. 577(E), dated the 13th July, 1994	In the said notification, in the second paragraph, for the words and numbers "31 <sup>st</sup> March, 2024", the words and numbers "30 <sup>th</sup> September, 2024" shall be substituted.	

	Notification No. 151/94-Customs,	
9.	dated the 13 <sup>th</sup> July, 1994, published <i>vide</i> number G.S.R. 580(E), dated the 13 <sup>th</sup> July, 1994	In the said notification, in the second paragraph, for the words and numbers "31 <sup>st</sup> March, 2024", the words and numbers "30 <sup>th</sup> September, 2024" shall be substituted.
10.	Notification No. 152/94-Customs, dated the 13 <sup>th</sup> July, 1994, published <i>vide</i> number G.S.R. 581(E), dated the 13 <sup>th</sup> July, 1994	In the said notification, in the second paragraph, for the words and numbers "31 <sup>st</sup> March, 2024", the words and numbers "30 <sup>th</sup> September, 2024" shall be substituted.
11.	Notification No. 153/94-Customs, dated the 13 <sup>th</sup> July, 1994, published <i>vide</i> number G.S.R. 582(E), dated the 13 <sup>th</sup> July, 1994	In the said notification, in the second paragraph, for the words and numbers "31 <sup>st</sup> March, 2024", the words and numbers "30 <sup>th</sup> September, 2024" shall be substituted.
12.	Notification No. 39/96-Customs, dated the 23 <sup>rd</sup> July, 1996, published <i>vide</i> number G.S.R. 291(E), dated the 23 <sup>rd</sup> July, 1996	In the said notification, in the second paragraph, for the words and numbers "31 <sup>st</sup> March, 2024", the words and numbers "30 <sup>th</sup> September, 2024" shall be substituted.
13.	Notification No. 50/96-Customs, dated the 23 <sup>rd</sup> July, 1996, published <i>vide</i> number G.S.R. 302(E), dated the 23 <sup>rd</sup> July, 1996	In the said notification, in the second paragraph, for the words and numbers "31 <sup>st</sup> March, 2024", the words and numbers "30 <sup>th</sup> September, 2024" shall be substituted.
14.	Notification No. 51/96-Customs, dated the 23 <sup>rd</sup> July, 1996, published <i>vide</i> number G.S.R. 303(E), dated the 23 <sup>rd</sup> July, 1996	In the said notification, in the fourth paragraph, for the words and numbers "31 <sup>st</sup> March, 2024", the words and numbers "30 <sup>th</sup> September, 2024" shall be substituted.
15.	Notification No. 25/98-Customs, dated the 2 <sup>rd</sup> June, 1998, published <i>vide</i> number G.S.R. 290(E), dated the 2 <sup>nd</sup> June, 1998	In the said notification, in the second paragraph, for the words and numbers "31 <sup>st</sup> March, 2024", the words and numbers "30 <sup>th</sup> September, 2024" shall be substituted.
16.	Notification No. 25/99-Customs, dated the 28 <sup>th</sup> February, 1998, published <i>vide</i> number G.S.R. 161(E), dated the 28 <sup>th</sup> February, 1998	In the said notification, in the opening paragraph, in second proviso for the words and numbers "31 <sup>st</sup> March, 2024", the words and numbers "30 <sup>th</sup> September, 2024" shall be substituted.
17.	Notification No. 97/99-Customs, dated the 21 <sup>st</sup> July, 1999, published <i>vide</i> number G.S.R. 727(E), dated the 21 <sup>st</sup> July,1999	In the said notification, in the second paragraph, for the words and numbers "31 <sup>st</sup> March, 2024", the words and numbers "30 <sup>th</sup> September, 2024" shall be substituted.
18.	Notification No. 25/2002-Customs, dated the 1 <sup>st</sup> March, 2002, published <i>vide</i> number G.S.R. 122(E), dated the 1 <sup>st</sup> March, 2002,	In the said notification, in the opening paragraph, in second proviso for the words and numbers "31 <sup>st</sup> March, 2024", the words and numbers "30 <sup>th</sup> September, 2024" shall be substituted.
19.	Notification No. 113/2003-Customs, dated the 22 <sup>nd</sup> July, 2003, published <i>vide</i> number G.S.R. 572(E), dated the 22 <sup>nd</sup> July, 2003	In the said notification, in the third paragraph, for the words and numbers "31 <sup>st</sup> March, 2024", the words and numbers "30 <sup>th</sup> September, 2024" shall be substituted.
20.	Notification No. 30/2004-Customs, dated the 28 <sup>th</sup> January, 2004, published <i>vide</i> number G.S.R. 81(E), dated the 28 <sup>th</sup> January, 2004	In the said notification, in the second paragraph, for the words and numbers "31 <sup>st</sup> March, 2024", the words and numbers "30 <sup>th</sup> September, 2024" shall be substituted.
21.	Notification No. 45/2005-Customs, dated the 16 <sup>th</sup> May, 2005, published <i>vide</i> number G.S.R. 318(E), dated the 16 <sup>th</sup> May, 2005	In the said notification, in the second proviso, for the words and numbers "31 <sup>st</sup> March, 2024", the words and numbers "30 <sup>th</sup> September, 2024" shall be substituted.
22.	Notification No. 81/2005-Customs, dated the 8 <sup>th</sup> September, 2005,	In the said notification, in the second paragraph, for the words and numbers "31 <sup>st</sup> March, 2024", the words and numbers "30 <sup>th</sup> September, 2024" shall be substituted.

	published <i>vide</i> number G.S.R. 569(E),	
	dated the 8 <sup>th</sup> September, 2005	
23.	Notification No. 102/2007-Customs,	In the said notification, in the fourth paragraph, for the words and
	dated the 14 <sup>th</sup> September, 2007,	numbers "31 <sup>st</sup> March, 2024", the words and numbers "30 <sup>th</sup>
	published <i>vide</i> number G.S.R. 598(E),	September, 2024" shall be substituted.
24	dated the 14 <sup>th</sup> September, 2007	In the sold wet for the in the second mean and for the second
24.	Notification No. 26/2011-Customs,	In the said notification, in the second paragraph, for the words
	dated the 1 <sup>st</sup> March, 2011, published	and numbers "31 <sup>st</sup> March, 2024", the words and numbers "30 <sup>th</sup>
	<i>vide</i> number G.S.R. 152(E), dated the 1 <sup>st</sup> March, 2011	September, 2024" shall be substituted.
25.	Notification No. 23/2016-Customs,	In the said notification, in the second paragraph, for the words
23.	dated the 1 <sup>st</sup> March, 2016, published	and numbers "31 <sup>st</sup> March, 2024", the words and numbers "30 <sup>th</sup>
	<i>vide</i> number G.S.R. 217(E), dated the	September, 2024" shall be substituted.
	$1^{\text{st}}$ March, 2016	September, 2024 shan be substituted.
26.	Notification No. 05/2017-Customs,	In the said notification, in the second paragraph, for the words
20.	dated the 2 <sup>nd</sup> February, 2017, published	and numbers "31 <sup>st</sup> March, 2024", the words and numbers "30 <sup>th</sup>
	vide number G.S.R. $89(E)$ , dated the 2 <sup>nd</sup>	September, 2024" shall be substituted.
	February, 2017	September, 2024 Shan be substituted.
27.	Notification No. 16/2017-Customs,	In the said notification, in the second paragraph, for the words
27.	dated the 20 <sup>th</sup> April, 2017, published	and numbers "31 <sup>st</sup> March, 2024", the words and numbers "30 <sup>th</sup>
	<i>vide</i> number G.S.R. 394(E), dated the	September, 2024" shall be substituted.
	20 <sup>th</sup> April, 2017	September, 2021 Shari ee Substituted.
28.	Notification No. 29/2017-Customs,	In the said notification, in the third paragraph, for the words and
_0.	dated the 30 <sup>th</sup> June, 2017, published	numbers "31st March, 2024", the words and numbers "30th
	vide number G.S.R. 764(E), dated the	September, 2024" shall be substituted.
	30 <sup>th</sup> June, 2017	
29.	Notification No. 30/2017-Customs,	In the said notification, in the third paragraph, for the words and
	dated the 30 <sup>th</sup> June, 2017, published	numbers "31st March, 2024", the words and numbers "30th
	vide number G.S.R. 765(E), dated the	September, 2024" shall be substituted.
	30 <sup>th</sup> June, 2017	
30.	Notification No. 32/2017-Customs,	In the said notification, in the third paragraph, for the words and
	dated the 30 <sup>th</sup> June, 2017, published	numbers "31st March, 2024", the words and numbers "30th
	vide number G.S.R. 767(E), dated the	September, 2024" shall be substituted.
2.1	30 <sup>th</sup> June, 2017	
31.	Notification No. 37/2017-Customs,	In the said notification, in the fourth paragraph, for the words and
	dated the 30 <sup>th</sup> June, 2017, published	numbers "31 <sup>st</sup> March, 2024", the words and numbers "30 <sup>th</sup>
	vide number G.S.R. 772(E), dated the	September, 2024" shall be substituted.
32.	30 <sup>th</sup> June, 2017 Notification No. 49/2017-Customs,	In the said notification, in the fourth paragraph, for the words and
52.	dated the 30 <sup>th</sup> June, 2017, published	numbers "31 <sup>st</sup> March, 2024", the words and numbers "30 <sup>th</sup>
	<i>vide</i> number G.S.R. 784(E), dated the	September, 2024'' shall be substituted.
	$30^{\text{th}}$ June, 2017	september, 2024 shan be substituted.
33.	Notification No. 52/2017-Customs,	In the said notification, in the third paragraph, for the words and
55.	dated the 30 <sup>th</sup> June, 2017, published	numbers "31 <sup>st</sup> March, 2024", the words and numbers "30 <sup>th</sup>
	<i>vide</i> number G.S.R. 787(E), dated the	September, 2024" shall be substituted.
	30 <sup>th</sup> June, 2017	September, 2027 shun be substituted.
	20 30110, 2017	

[F. No.190352/01/2024-TRU]

(Vikram Vijay Wanere) Under Secretary

Note:

1. The principal notification No. 16-Customs, dated the 23rd January, 1965 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 126 (E), dated the 23<sup>rd</sup> January, 1965 and was last amended *vide* notification No. 12/2023-Customs, dated the 1<sup>st</sup> February, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 77(E), dated the 1<sup>st</sup> February, 2023.

2. The principal notification No. 80-Customs, dated the 29th August 1970 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 1246 (E), dated the 29th August, 1970 and was last amended *vide* notification No. 12/2023-Customs, dated the 1<sup>st</sup> February, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 77(E), dated the 1<sup>st</sup> February, 2023.

3. The principal notification No. 46-Customs, dated the 25th May, 1974 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 503 (E)dated the 25th May,1974 and was last amended *vide* notification No. 12/2023-Customs, dated the 1<sup>st</sup> February, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 77(E), dated the 1<sup>st</sup> February, 2023.

4. The principal notification No. 248-Customs, dated the 2nd August, 1976 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 617(E), dated the 2ndAugust, 1976 and was last amended *vide* notification No. 12/2023-Customs, dated the 1<sup>st</sup> February, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 77(E), dated the 1<sup>st</sup> February, 2023.

5. The principal notification No. 207/89-Customs, dated the 17th July, 1989 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 702(E) dated the 17th July, 1989 and was last amended *vide* notification No. 12/2023-Customs, dated the 1<sup>st</sup> February, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 77(E), dated the 1<sup>st</sup> February, 2023.

6. The principal notification No. 134/94-Customs, dated the 22nd June, 1994 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 525(E), dated the 22ndJune, 1994 and was last amended *vide* notification No. 12/2023-Customs, dated the 1<sup>st</sup> February, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 77(E), dated the 1<sup>st</sup> February, 2023.

7. 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 13thJuly, 1994 and was last amended *vide* notification No. 12/2023-Customs, dated the 1<sup>st</sup> February, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 77(E), dated the 1<sup>st</sup> February, 2023.

8. The principal notification No. 148/94-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. 577(E), dated the 13thJuly, 1994 and was last amended *vide* notification No. 12/2023-Customs, dated the 1<sup>st</sup> February, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 77(E), dated the 1<sup>st</sup> February, 2023.

9. The principal notification No. 151/94-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. 580(E), dated the 13thJuly, 1994 and was last amended *vide* notification No. 12/2023-Customs, dated the 1<sup>st</sup> February, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 77(E), dated the 1<sup>st</sup> February, 2023.

10. The principal notification No. 152/94-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. 581(E), dated the 13thJuly, 1994 and was last amended *vide* notification No. 12/2023-Customs, dated the 1<sup>st</sup> February, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 77(E), dated the 1<sup>st</sup> February, 2023.

11. The principal notification No. 153/94-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. 582(E), dated the 13thJuly, 1994 and was last amended *vide* notification No. 12/2023-Customs, dated the 1<sup>st</sup> February, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 77(E), dated the 1<sup>st</sup> February, 2023.

12. 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 23rdJuly, 1996 and was last amended *vide* notification No. 12/2023-Customs, dated the 1<sup>st</sup> February, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 77(E), dated the 1<sup>st</sup> February, 2023.

13. 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 23rdJuly, 1996 and was last amended *vide* notification No. 12/2023-Customs, dated the 1<sup>st</sup> February, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 77(E), dated the 1<sup>st</sup> February, 2023.

14. The principal notification No. 51/96-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. 303(E), dated the 23rdJuly, 1996 and was last amended *vide* notification No. 12/2023-Customs, dated the 1<sup>st</sup> February, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 77(E), dated the 1<sup>st</sup> February, 2023.

15. The principal notification No. 25/98-Customs, dated the 2<sup>nd</sup> June, 1998 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 290(E), dated the 2<sup>nd</sup> June, 1998 and was last amended *vide* notification No. 12/2023-Customs, dated the 1<sup>st</sup> February, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 77(E), dated the 1<sup>st</sup> February, 2023.

16. The principal notification No. 25/99-Customs, dated the 28<sup>th</sup> February, 1998, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 161(E), dated the 28<sup>th</sup> February, 1998 and was last amended *vide* notification No. 06/2023-Customs, dated the 1<sup>st</sup> February, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 71(E), dated the 1<sup>st</sup> February, 2023.

17. The principal notification No. 97/99-Customs, dated the 21st July, 1999 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 544(E), dated the 21<sup>st</sup> July, 1999 and was last amended *vide* notification No. 12/2023-Customs, dated the 1<sup>st</sup> February, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 77(E), dated the 1<sup>st</sup> February, 2023.

18. The principal notification No. 25/2002-Customs, dated the 1<sup>st</sup> March, 2002, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 122(E), dated the 1<sup>st</sup> March, 2002 and was last amended *vide* notification No. 06/2023-Customs, dated the 1<sup>st</sup> February, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 71(E), dated the 1<sup>st</sup> February, 2023.

19. The principal notification No. 113/2003-Customs, dated the 22nd July, 2003 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 572(E), dated the 22ndJuly, 2003 and was last amended *vide* notification No. 12/2023-Customs, dated the 1<sup>st</sup> February, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 77(E), dated the 1<sup>st</sup> February, 2023.

20. 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 *vide* notification No. 12/2023-Customs, dated the 1<sup>st</sup> February, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 77(E), dated the 1<sup>st</sup> February, 2023.

21. The principal notification No. 45/2005-Customs, dated the 16th May, 2005 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 318(E), dated the 16th May, 2005 and was last amended *vide* notification No. 12/2023-Customs, dated the 1<sup>st</sup> February, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 77(E), dated the 1<sup>st</sup> February, 2023.

22. 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 *vide* notification No. 12/2023-Customs, dated the 1<sup>st</sup> February, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 77(E), dated the 1<sup>st</sup> February, 2023.

23. The principal notification No. 102/2007-Customs, dated the 14th September, 2007 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 598(E), dated the 14thSeptember, 2007 and was last amended *vide* notification No. 12/2023-Customs, dated the 1<sup>st</sup> February, 2023

published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 77(E), dated the 1<sup>st</sup> February, 2023.

24. The principal notification No. 26/2011-Customs, dated the 1st March, 2011 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 152(E), dated the 1<sup>st</sup>March, 2011 and was last amended *vide* notification No. 12/2023-Customs, dated the 1<sup>st</sup> February, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 77(E), dated the 1<sup>st</sup> February, 2023.

25. The principal notification No. 23/2016-Customs, dated the 1st March, 2016 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 217(E), dated the 1st March, 2016 and was last amended *vide* notification No. 12/2023-Customs, dated the 1<sup>st</sup> February, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 77(E), dated the 1<sup>st</sup> February, 2023.

26. The principal notification No. 05/2017-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 2<sup>nd</sup>February, 2017 and was last amended *vide* notification No. 12/2023-Customs, dated the 1<sup>st</sup> February, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 77(E), dated the 1<sup>st</sup> February, 2023.

27. 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 20<sup>th</sup>April, 2017 and was last amended *vide* notification No. 12/2023-Customs, dated the 1<sup>st</sup> February, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 77(E), dated the 1<sup>st</sup> February, 2023.

28. The principal notification No. 29/2017-Customs, dated the 30th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 764(E), dated the 30<sup>th</sup>June, 2017 and was last amended *vide* notification No. 12/2023-Customs, dated the 1<sup>st</sup> February, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 77(E), dated the 1<sup>st</sup> February, 2023.

29. The principal notification No. 30/2017-Customs, dated the 30th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 765(E), dated the 30thJune, 2017 and was last amended *vide* notification No. 12/2023-Customs, dated the 1<sup>st</sup> February, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 77(E), dated the 1<sup>st</sup> February, 2023.

30. The principal notification No. 32/2017-Customs, dated the 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 30thJune, 2017 and was last amended *vide* notification No. 12/2023-Customs, dated the 1<sup>st</sup> February, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 77(E), dated the 1<sup>st</sup> February, 2023.

31. The principal notification No. 37/2017-Customs, dated the 30th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 772(E), dated the 30thJune, 2017 and was last amended *vide* notification No. 12/2023-Customs, dated the 1<sup>st</sup> February, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 77(E), dated the 1<sup>st</sup> February, 2023.

32. The principal notification No. 49/2017-Customs, dated the 30th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 784(E), dated the 30thJune, 2017 and was last amended *vide* notification No. 12/2023-Customs, dated the 1<sup>st</sup> February, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 77(E), dated the 1<sup>st</sup> February, 2023.

33. The principal notification No. 52/2017-Customs, dated the 30th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 787(E), dated the 30<sup>th</sup>June, 2017 and was last amended *vide* notification No. 12/2023-Customs, dated the 1<sup>st</sup> February, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 77(E), dated the 1<sup>st</sup> February, 2023.