

[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. 12/2024-Customs

New Delhi, the 21st February, 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) read with section 124 of the Finance Act, 2021 (13 of 2021), 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 entries in column (3) of the said Table, namely:-

Table

| S. No. | Notification No. and Date | Amendments | | | | | | | | | | | | | | | | |
|---------|---|---|--|-------------|----------------------|--|--|-----------|-----|-----|--|--|-----|-----|----|------------|-------------|--|
| (1) | (2) | (3) | | | | | | | | | | | | | | | | |
| 1. | 55/2022-Customs, dated the 31 st October, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), <i>vide</i> number G.S.R. 796(E)., dated the 31 st October, 2022 | In the said notification, - (i) in the Table, S. No. 2A and the entries relating thereto shall be omitted; (ii) in the Annexure, condition number 5 shall be omitted. | | | | | | | | | | | | | | | | |
| 2. | 64/2023-Customs, dated the 07 th December, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), <i>vide</i> number G.S.R. 884(E)., dated the 07 th December, 2023 | In the said notification, (i) in the opening paragraph, for the words and figures “leviable thereon under the said section of the Finance Act, 2021 (13 of 2021), namely:-”, the words and figures “leviable thereon under the said section of the Finance Act, 2021 (13 of 2021), subject to the condition as specified in column (4) of the said Table, namely:-” shall be substituted; (ii) for the Table and paragraph 2, the following Table shall be substituted, namely:- <p style="text-align: center;">“Table</p> <table style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: center;">Sl. No.</th> <th style="text-align: center;">Tariff Item</th> <th colspan="2" style="text-align: center;">Description of goods</th> </tr> <tr> <th style="text-align: center;"></th> <th style="text-align: center;">Condition</th> <th style="text-align: center;">(1)</th> <th style="text-align: center;">(2)</th> </tr> <tr> <th style="text-align: center;"></th> <th style="text-align: center;"></th> <th style="text-align: center;">(3)</th> <th style="text-align: center;">(4)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1.</td> <td style="text-align: center;">0713 10 10</td> <td style="text-align: center;">Yellow Peas</td> <td style="text-align: center;">In respect of the said goods, the Bill of Lading is issued on or before 30th day of April, 2024.”.</td> </tr> </tbody> </table> | Sl. No. | Tariff Item | Description of goods | | | Condition | (1) | (2) | | | (3) | (4) | 1. | 0713 10 10 | Yellow Peas | In respect of the said goods, the Bill of Lading is issued on or before 30 th day of April, 2024.”. |
| Sl. No. | Tariff Item | Description of goods | | | | | | | | | | | | | | | | |
| | Condition | (1) | (2) | | | | | | | | | | | | | | | |
| | | (3) | (4) | | | | | | | | | | | | | | | |
| 1. | 0713 10 10 | Yellow Peas | In respect of the said goods, the Bill of Lading is issued on or before 30 th day of April, 2024.”. | | | | | | | | | | | | | | | |

2. This notification shall come into force on the 22nd day of February, 2024.

[F. No. CBIC-190354/161/2023-TRU]

(Amreeta Titus)
Deputy Secretary

Note:

1. The principal notification No. 55/2022-Customs, dated the 31st October, 2022, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 796(E), dated the 31st October, 2022, and was last amended *vide* notification No. 59/2023-Customs, dated the 13th October, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 738(E),

dated the 13th October, 2023.

2. The principal notification No. 64/2023-Customs, dated the 07th December, 2023, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 884(E), dated the 07th December, 2023.