[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. 05/2024 - Customs

New Delhi, the 22nd 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), 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 makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 11/2021 – Customs, dated the 1st February, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3,Sub-section (i), *vide* number G.S.R. 69(E), dated the 1st February, 2021, namely:-

In the said notification, in the Table, after Sl. No. 15D and the entries relating thereto, the following Sl. Nos. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
"15E.	7112	Spent catalyst or ash containing precious metals	4.35%
15F.	7113	Gold or silver findings Explanation: For the purposes of this entry, "gold or silver findings" means a small component such as hook, clasp, clamp, pin, catch, screw back used to hold the whole or a part of a piece of jewellery in place	5%
15G.	7118	Coins of precious metals	5% ".

[F. No. CBIC-190341/4/2024-TO(TRU-I)]

(Rakesh Dahiya)
Director

Note: - The principal notification No. 11/2021-Customs, dated the 1st February, 2021 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 69(E), dated the 1st February, 2021 and last amended *vide* notification No. 51/2023-Customs, dated the 31st August, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 643(E), dated the 31st August, 2023.