

[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. 48/2022-Customs

New Delhi, dated the 7th September, 2022

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 further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue) No. 57/2000-Customs, dated the 8th May, 2000, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i), *vide* number G.S.R. 413 (E), dated the 8th May, 2000, namely:-

In the said notification, -

(i) after the fourth proviso, the following proviso shall be inserted, namely: -

“Provided also that the importers and the exporters, who are receiving the supply from the importers for the intended purpose, shall follow the procedure, as applicable, in the Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017, as amended from time to time, with effect from the 1st October, 2022:”;

(ii) in the fifth proviso, for the words, figures, brackets, letters, and symbols, “Policy Circular No.77(RE-2008)/2004-09 dated the 31st March, 2009” the words, figures, brackets, letters, and symbols, “Policy Circular No. 39 (RE-2010)/2009-14, dated the 19th August, 2011, para 4.41 of the Foreign Trade Policy (2015-20) and para 4.94 of the Hand Book of Procedures (2015-20), as applicable and” shall be substituted.

[F.No. CBIC-190354/127/2022-TO(TRU-I)-CBEC]

(Vikram Vijay Wanere)

Under Secretary

Note: - The principal notification No. 57/2000-Customs, dated the 8th May, 2000, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i), *vide* number G.S.R. 413 (E), dated the 8th May, 2000 and last amended *vide* notification No. 35/2022-Customs, dated the 30th June, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i), *vide* number G.S.R. 488(E), dated the 30th June, 2022.