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SECTION 3, SUB-SECTION (ii)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

NOTIFICATION No. 19/2022-CUSTOMS (N.T.)

New Delhi, the 30<sup>th</sup> March, 2022

S.O..... (E).- In exercise of the powers conferred by sub-section (4) of section 51A of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs on being satisfied that it is necessary and expedient so to do, hereby exempts the deposits,-

- I. with respect to goods imported or exported in customs stations where customs automated system is not in place ;
- II. with respect to accompanied baggage ;
- III. other than those used for making payment of,-
  - (a) any duty of customs, including cesses and surcharges levied as duties of customs;
  - (b) integrated tax;
  - (c) Goods and Service Tax Compensation Cess;
  - (d) interest, penalty, fees or any other amount payable under the said Act, or the Customs Tariff Act, 1975 (51 of 1975),

from all of the provisions of section 51A of the said Act.

2. This notification shall come into force with effect from the 1<sup>st</sup> June, 2022.

[F.No.442/02/2017-Cus IV(Pt)]

(Ananth Rathakrishnan)  
Deputy Secretary