

[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
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

Notification
No. 69/2022-Customs (N. T.)

New Delhi, dated the 22nd August, 2022

G.S.R. (E). – In exercise of the powers conferred by clause (h) of sub-section (2) of section 156, read with sub-section (3) of section 137 of the Customs Act, 1962 (52 of 1962), the Central Government hereby makes the following rules further to amend the Customs (Compounding of Offences) Rules, 2005, namely: -

1. (1) These rules may be called the Customs (Compounding of Offences) Amendment Rules, 2022.
(2) They shall come into force on the date of their publication in the Official Gazette.
2. In the Customs (Compounding of Offences) Rules, 2005 (hereinafter referred to as the said rules), in rule 5, in the Table, after Sl. No. 8 and entries relating thereto, the following Sl. No. and entries shall be inserted, namely; -

"9	Offences specified under Section 135AA of the Act	One lakh rupees for the first offence, to be increased by hundred per cent of this amount for each subsequent offence."
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3. In rule 6 of the said rules, -

- (i) the words, "has co-operated in the proceedings before him and" shall be omitted;
- (ii) the following provisio shall be inserted, namely: -

"Provided that if the offence is punishable only under Section 135AA, the immunity from prosecution shall be granted."

4. In rule 7 of the said rules, in sub-rule (2), for words, brackets and number, "sub-rule (1)", the words, brackets and number, "rule (6)" shall be substituted.

[F. No. 450/67/2003-Cus IV

Manish Kumar Choudhary
Under Secretary to the Government of India

Note: The principal Notification No. 114/2005-Customs (N.T.) dated 30th December, 2005 was published in the Gazette of India, Extraordinary, Part II, Section 3 Sub-section (i) *vide* number G.S.R. 755(E), dated the 30th December 2005 and last amended *vide* notification No. 118/208- Customs (N.T), dated the 12th November 2008 *vide* number G.S.R. 786(E), dated the 12th November 2008.