

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART-II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

NOTIFICATION No 28/2023 – Customs

New Delhi, the 1<sup>st</sup> April, 2023

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 directs that each of the Notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of the Table hereto annexed shall be amended or further amended, as the case may be, in the manner specified in the corresponding entry in column (3) of the said Table, namely:-

TABLE

Serial number (1)	Notification number and date (2)	Amendments (3)
1.	41/99 – Customs dated 28.04.1999 [G.S.R. 289 (E), dated the 28th April, 1999]	In the said Notification, for the words, letters, and figures “Replenishment Authorisation referred to in para 4.36 of the Foreign Trade Policy, 2015 - 2020 notified by the Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), vide notification No. 01/2015-2020, dated the 1 <sup>st</sup> April, 2015”, the following words, letters, and figures shall be substituted, namely: - “Replenishment Authorisation referred to in para 4.35 of the Foreign Trade Policy, 2023 notified by the Government of India, Ministry of Commerce and Industry, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), vide Notification No 1/2023, dated the 31 <sup>st</sup> March, 2023”.
2.	42/99-Customs, dated the 28th April, 1999 [G.S.R. 290(E), dated the 28th April, 1999]	In the said Notification: -  (1) in the opening paragraph,  a. for the figures “4.35”, the figures “4.34” shall be substituted; b. in condition (i), for the figures “3.5.2” the figures “1.26”, and for figures “9.5” the figures “11.03” shall be substituted.  (2) in the Explanation, -  a. for clause (i), the following clause shall be substituted, namely: - “(i) ‘Foreign Trade Policy’ means Foreign Trade Policy, 2023 notified by the Government of India, Ministry of Commerce and Industry, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub- section (ii) vide Notification No 01/2023, dated the 31 <sup>st</sup> March, 2023.”;  b. for clause (ii), the following clause shall be substituted, namely: - “(ii) ‘Handbook of Procedures’ means Handbook of Procedures, 2023 notified by the Government of India, Ministry of Commerce and Industry, published in the Gazette of India, Extraordinary, Part-I, Section-I vide Public Notice No 1/2023, dated the 1 <sup>st</sup>

		April, 2023”
3.	56/2000- Customs, dated the 5 <sup>th</sup> May, 2000 [G.S.R. 399 (E), dated the 5 <sup>th</sup> May, 2000]	<p>In the said Notification,</p> <p>(1) in the opening paragraph, for the words, and figures “paragraph 4.45” the words, and figures “paragraph 4.44” shall be substituted;</p> <p>(2) in the <i>Explanation</i>, -</p> <p>i. for clause (a), the following clause shall be substituted, namely: -  “(a) ‘Foreign Trade Policy’ means Foreign Trade Policy, 2023 notified by the Government of India, Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub- section (ii) vide Notification No 01/2023, dated the 31<sup>st</sup> March, 2023.”;</p> <p>ii. for clause (b), the following clause shall be substituted, namely: -  “(b) ‘Handbook of Procedures’ means Handbook of Procedures, 2023 notified by the Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-I, Section-I vide Public Notice No 1/2023, dated the 1<sup>st</sup> April, 2023.”;</p>
4.	57/2000-Customs, dated the 8 <sup>th</sup> May, 2000 [G.S.R. 413 (E), dated the 8 <sup>th</sup> May, 2000]	<p>In the said Notification, -</p> <p>(1) in the TABLE, -</p> <p>a. against SI No 1, in column (2), for the figures “4.46” the figures, “4.45”, shall be substituted;</p> <p>b. against SI No 2, in column (2), for the figures “4.41” the figures, “4.40”, shall be substituted;</p> <p>(2) in the <i>Explanation</i>, -</p> <p>i. for clause (a), the following clause shall be substituted, namely: -  “(a) ‘Foreign Trade Policy’ means Foreign Trade Policy, 2023 notified by the Government of India, Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub- section (ii) vide Notification No 1/2023, dated the 31<sup>st</sup> March, 2023.;</p> <p>ii. for clause (b), the following clause shall be substituted, namely: -  “(b) ‘Handbook of Procedures’ means Handbook of Procedures, 2023 notified by the Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-I, Section-I vide Public Notice No 01/2023, dated the 1<sup>st</sup> April, 2023”;</p> <p>iii. for clause (c), the following clause shall be substituted, namely: -  “(c) ‘Nominated agencies’ means, -</p> <p>(1) Handicraft and Handloom Export Corporation (HHEC);</p> <p>(2) MSTC Ltd;</p> <p>(3) Diamond India Limited (DIL);</p>

		(4) any bank as authorised by Reserve Bank of India as Nominated Agency”.
5.	60/2002-Customs, dated the 7th June, 2002 [G.S.R. 416 (E), dated the 7th June, 2002]	In the said Notification, -  (1) in clause (ii), for the figures “4.35”, the figures “4.34” shall be substituted; (2) for the Explanation, the following shall be substituted, namely: - “Explanation. - ‘Foreign Trade Policy’ means Foreign Trade Policy, 2023 notified by the Government of India, Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) vide Notification No 1/2023, dated the 31 <sup>st</sup> March, 2023.”.
6.	52/2003-Customs, dated the 31 <sup>st</sup> March, 2003 [G.S.R. 274 (E), dated the 31 <sup>st</sup> March, 2003]	In the said Notification, -  (1) in the opening paragraph, in condition no (12), for the words, and figures “para 6.12(g) of Foreign Trade Policy 2015-2020”, the words, and figures “para 6.11(g) of Foreign Trade Policy, 2023” shall be substituted.  (2) in paragraph 3, in first proviso, for the words, and figures “clause (e) of paragraph 6.9”, the words, and figures “clause (e) of paragraph 6.08” shall be substituted.  (3) in paragraph 4, (i) in first proviso for the figures “6.18(d)”, the figures “6.17(d)” shall be substituted. (ii) In second proviso, in proviso to clause (b) for the figures “6.18(g)”, the figures “6.17(g)” shall be substituted.  (4) In paragraph 10, in proviso, for the figures “6.8”, the figures “6.07” shall be substituted.  (5) After paragraph 11B, the following paragraph shall be inserted namely: - “11C. Notwithstanding anything contained in this Notification, exemption contained herein shall not apply on import or procurement of goods for setting up, operations and maintenance of wind captive power plant, and solar captive power plant”.  (6) In the Explanation occurring after paragraph 13, - a. for clause (iii), the following clause shall be substituted, namely: - “(iii) ‘Foreign Trade Policy’ means Foreign Trade Policy, 2023 notified by the Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), vide Notification No 1/2023 dated the 31 <sup>st</sup> March, 2023”; b. for clause (vi), the following clause shall be substituted, namely: - “(vi) ‘Handbook of Procedures’ means Handbook of Procedures notified by the Government of India in the Ministry of

		<p>Commerce and Industry published in the Gazette of India, Extraordinary, Part-I, Section 1 vide Public Notice No. 1/2023, dated the 1<sup>st</sup> April, 2023”;</p> <p>c. for clause (viii), the following clause shall be substituted, namely: -</p> <p>“(viii) ‘Nominated agencies’ means, -</p> <p>(1) Handicraft and Handloom Export Corporation (HHEC);</p> <p>(2) MSTC Ltd;</p> <p>(3) Diamond India Limited (DIL);</p> <p>(4) any bank as authorised by Reserve Bank of India as Nominated Agency”;</p> <p>d. in clause (xii), for the words, and figures “Foreign Trade Policy, 2015-20”, the words “Foreign Trade Policy” shall be substituted.</p> <p>e. in clause (xiii), for the words, and figures “Hand Book of Procedures, 2015-20”, the words “Hand Book of Procedures” shall be substituted.</p> <p>f. for clause (xv), the following clause shall be substituted, namely: -</p> <p>“(xv) “Letter of Permission (LoP)” has the same meaning as assigned in Chapter 6 of the Foreign Trade Policy, 2023 notified by the Government of India in the Ministry of Commerce and Industry, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) vide Notification No 1/2023, dated the 31<sup>st</sup> March, 2023.”</p>
7.	09/2012 – Customs dated 09.03.2012 [G.S.R. 129(E), dated the 9th March, 2012]	<p>In the said Notification, -</p> <p>(1) in paragraph 2, for the words, and figures “4.74 of Handbook of Procedure 2015-2020”, the words, and figures “4.73 of Handbook of Procedure” shall be substituted;</p> <p>(2) for the Explanation, the following shall be substituted, namely: -</p> <p>“Explanation. - ‘Foreign Trade Policy’ means Foreign Trade Policy, 2023 notified by the Government of India, Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub- section (ii) vide Notification No 1/2023, dated the 31<sup>st</sup> March, 2023.”.</p>
8.	40/2015 – Customs dated 21.07.2015 [G.S.R. 568 (E), dated the 21st July, 2015]	<p>In the Notification, -</p> <p>(1) in condition (i), for the figures “4.75, the figures “4.74” shall be substituted;</p> <p>(2) in the Explanation, -</p> <p>(i) for clause (a), the following clause shall be substituted, namely: -</p> <p>“(a) ‘Foreign Trade Policy’ means Foreign Trade Policy, 2023 notified by the Government of India, Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub- section (ii) vide Notification No 1/2023, dated the 31<sup>st</sup> March, 2023.;</p> <p>(ii) for clause (b), the following clause shall be substituted, namely: -</p>

		“(b) ‘Handbook of Procedures’ means Handbook of Procedures, 2023 notified by the Government of India in the Ministry of Commerce and Industry published in the Gazette of India, Extraordinary, Part-I, Section-I vide Public Notice No 01/2023, dated the 1 <sup>st</sup> April, 2023.”
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[F No DGEP/1/EOU & GnJ/2023]

(Dhananjay Singh)  
Under Secretary.

Note: -

1. The principal Notification No 41/99 – Customs dated the 28<sup>th</sup> April 1999, was published in the Gazette of India Extraordinary, Part II, Section 3 (i) vide G.S.R. No. 289 (E), dated the 28<sup>th</sup> April 1999, and was last amended by Notification No 26/2017 - Customs dated the 29<sup>th</sup> June 2017 published vide G.S.R. 727 (E), dated the 29<sup>th</sup> June 2017;
2. The principal Notification No 42/99 – Customs dated the 28<sup>th</sup> April 1999, was published in the Gazette of India Extraordinary, Part II, Section 3 (i) vide G.S.R. No. 290 (E), dated the 28<sup>th</sup> April 1999, and was last amended by Notification No 26/2017 - Customs dated the 29<sup>th</sup> June 2017 published vide G.S.R. 727 (E), dated the 29<sup>th</sup> June 2017;
3. The principal Notification No 56/2000-Customs, dated the 5<sup>th</sup> May, 2000, was published in the Gazette of India Extraordinary, Part II, Section 3 (i) vide G.S.R 399 (E), dated the 5<sup>th</sup> May, 2000, and was last amended by Notification No 47/2022 - Customs dated the 7<sup>th</sup> September 2022 published vide G.S.R. 687 (E), 7<sup>th</sup> September 2022;
4. The principal Notification No 57/2000-Customs, dated the 8<sup>th</sup> May, 2000, was published in the Gazette of India Extraordinary, Part II, Section 3 (i) vide G.S.R 413 (E), dated the 8<sup>th</sup> May, 2000, and was last amended by Notification No 09/2023 - Customs dated the 1<sup>st</sup> February 2023 published vide G.S.R. 74 (E), 1<sup>st</sup> February 2023;
5. The principal Notification No 60/2002-Customs, dated the 7<sup>th</sup> June, 2002, was published vide G.S.R. 416 (E), dated the 7<sup>th</sup> June, 2002 and was last amended by Notification No 26/2017 - Customs dated the 29<sup>th</sup> June 2017 published vide G.S.R. 727 (E), dated the 29<sup>th</sup> June 2017;
6. The principal Notification No 52/2003-Customs, dated the 31<sup>st</sup> March 2003, was published vide G.S.R. 274 (E), dated the 31<sup>st</sup> March 2003, and was last amended by Notification No 37/2022 - Customs dated the 30<sup>th</sup> June 2022 published vide G.S.R. 501 (E), dated the 1<sup>st</sup> July 2022.
7. The principal Notification No 09/2012-Customs, dated the 9<sup>th</sup> March 2012, was published vide G.S.R. 129 (E), dated the 9<sup>th</sup> March 2012, and was last amended by Notification No 30/2020 - Customs dated the 10<sup>th</sup> July 2020 published vide G.S.R. 439 (E), dated the 10<sup>th</sup> July 2020;
8. The principal Notification No 40/2015-Customs, dated the 21<sup>st</sup> July 2015, was published vide G.S.R. 568 (E), dated the 21<sup>st</sup> July 2015, and was last amended by Notification No 20/2022 - Customs dated the 6<sup>th</sup> April 2022 published vide G.S.R. 278 (E), dated the 6<sup>th</sup> April 2022.