

[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. 39/2023-Customs

New Delhi, the 14<sup>th</sup> June, 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, 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. 48/2021-Customs, dated the 13<sup>th</sup> October, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 733(E), dated the 13<sup>th</sup> October, 2021, namely:-

In the said notification, in the Table,

- i. against S. No. 2, in column (4), for the entry, the entry “12.5%” shall be substituted;
  - ii. against S. No. 6, in column (4), for the entry, the entry “12.5%” shall be substituted.
2. This notification shall come into force with effect from the 15<sup>th</sup> day of June, 2023.

[F. No. CBIC-190354/227/2022-TO(TRU-I)]

(Nitish Karnatak)  
Under Secretary to the Government of India

**Note:** The principal notification No. 48/2021-Customs, dated the 13<sup>th</sup> October, 2021, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 733(E), dated the 13<sup>th</sup> October, 2021, and was last amended *vide* notification No. 65/2022-Customs, dated the 29<sup>th</sup> December, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 909(E), dated the 29<sup>th</sup> December, 2022.