

[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. 33/2025-Customs

New Delhi, the 18<sup>th</sup> July, 2025

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. 146/94-Customs, dated the 13<sup>th</sup> July, 1994, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 575 (E), dated the 13<sup>th</sup> July, 1994, namely: -

In the said notification, in the TABLE, after serial number 10 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

(1)	(2)	(3)
“10A.	Horses for polo	<p>(a) If imported by,</p> <ul style="list-style-type: none"><li>(i) Polo Teams of Indian Army &amp; Indian Navy;</li><li>(ii) Polo teams of Central Armed Police Forces;</li><li>(iii) Civilian polo teams that have participated in the Indian National Championship (14 Goals) or any other 14 Goal level tournament recognized by the Indian Polo Association (IPA);</li><li>(iv) Individual Players- (male &amp; female) who have been active members of the Indian Polo Association (IPA) for at least five years, falling under the following categories:<ul style="list-style-type: none"><li>A. Senior Players (Male) +1 handicap &amp; above;</li><li>B. Senior Players (Female) -1 handicap &amp; above;</li><li>C. Junior Players (Male)-Should have participated in Junior National Championship and been a playing member in the winner or runners-up team;</li><li>D. Junior Player (Female). Should have participated in the Junior National Championship and been a</li></ul></li></ul>

		<p>playing member in the top four teams;</p> <p>(b) The importer, at the time of importation of the goods, produces a certificate to the Assistant Commissioner of Customs or Deputy Commissioner of Customs, from an officer not below the rank of Deputy Secretary in the Department of Youth Affairs and Sports, Ministry of Youth Affairs and Sports, Government of India indicating –</p> <p>(i) the name and address of the importer;</p> <p>(ii) the description, quantity and value of the said goods;</p> <p>(iii) that the importer satisfies the following conditions regarding quantity limit and periodicity of import:</p> <p style="padding-left: 40px;">A. in case of teams, up to 30 horses every 2 years;</p> <p style="padding-left: 40px;">B. in case of individual players, up to 6 horses every 3 years; and</p> <p>(c) the imports are subject to the licensing conditions imposed by Directorate General of Foreign Trade.”</p>
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2. This notification shall come into force from 19<sup>th</sup> July, 2025.

[F. No. CBIC-190355/24/2025-TRU]

(Dheeraj Sharma)

Under Secretary

Note: The principal notification No. 146/94-Customs, dated the 13<sup>th</sup> July, 1994, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 575(E), dated the 13<sup>th</sup> July, 1994 and was last amended *vide* notification No. 10/2023-Customs, dated the 1<sup>st</sup> February, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 75(E), dated the 1<sup>st</sup> February, 2023.