



CBIC Notifies Issuing Amendments to the "Date of Effect" of Various Prior-Issued Notifications



On 1st February 2023, the Central Board of Indirect Taxes and Customs (CBIC), under the authorisation of the Department of Revenue, issued Notification No. 12/2023-Customs, through the exercise of powers as conferred under sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), wherein the Central Government, upon being satisfied that the following is in the interest of the public, hereby amended the following notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of the Table below, to the extent specified in the corresponding entry in column (3) of the said Table -

## **TABLE**

SL. NO.	NOTIFICATION NUMBER	AMENDMENTS
(1)	(2)	(3)
1	Notification No. 16-Cus, dated the 23rd January, 1965, published vide number G.S.R. 126 (E), dated the 23rd January, 1965	In the said notification, after the second proviso, the following proviso shall be inserted, namely: - "Provided also that nothing contained in this notification shall apply after the 31st March, 2024."
2	Notification No. 80-Cus, dated the 29th August, 1970, published vide number G.S.R. 1246 (E), dated the 29th August, 1970	In the said notification, the following paragraph shall be inserted, namely: - "2. Nothing contained in this notification shall have effect after the 31st March, 2024."
3	Notification No. 46/74- Cus, dated the 25th May, 1974, published vide number G.S.R. 503 (E), dated the 25th May,1974	In the said notification, the following paragraph shall be inserted, namely: - "2. Nothing contained in this notification shall have effect after the 31st March, 2024."
4	Notification No. 248-Cus, dated the 2nd August, 1976, published vide numberG.S.R. 617(E), dated the 2nd August, 1976	In the said notification, the following paragraph shall be inserted, namely: - "2. Nothing contained in this notification shall have effect after the 31st March, 2024."

5	Notification No. 207/89 Customs, dated the 17th July, 1989, published vide number G.S.R. 702(E), dated the 17th July, 1989	In the said notification, after the first proviso, the following proviso shall be inserted, namely: - "Provided further that nothing contained in this notification shall apply after the 31st March, 2024."
6	Notification No. 134/94- Customs, dated the 22nd June, 1994, published vide numberG.S.R. 525(E), dated the 22nd June, 1994	In the said notification, after the TABLE, the following paragraph shall be inserted, namely: - "2. Nothing contained in this notification shall have effect after the 31st March, 2024."
7	Notification No. 147/94 Customs, dated the 13th July, 1994, published vide numberG.S.R. 576(E), dated the 13th July, 1994	In the said notification, - (i) the Explanation shall be omitted; (ii) the following paragraph shall be inserted at the end, namely: - "2. Nothing contained in this notification shall have effect after the 31st March, 2024."
8	Notification No. 148/94 Customs, dated the 13thJuly, 1994, published vide number G.S.R. 577(E), dated the 13th July, 1994	In the said notification, after the TABLE, the following paragraph shall be inserted, namely: - "2. Nothing contained in this notification shall have effect after the 31st March, 2024."
9	Notification No. 151/94 Customs, dated the 13thJuly, 1994, published vide number G.S.R. 580(E), dated the 13th July, 1994	In the said notification, after the TABLE, the following paragraph shall be inserted, namely: - "2. Nothing contained in this notification shall have effect after the 31st March, 2024."
10	Notification No. 152/94 Customs, dated the 13thJuly, 1994, published vide number G.S.R. 581(E), dated the 13th July, 1994	In the said notification, after the Explanation, the following paragraph shall be inserted, namely: - "2. Nothing contained in this notification shall have effect after the 31st March, 2024."

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11	Notification No. 153/94 Customs, dated the 13thJuly, 1994, published vide number G.S.R. 582(E), dated the 13th July, 1994	In the said notification, after the TABLE, the following paragraph shall be inserted, namely: - "2. Nothing contained in this notification shall have effect after the 31st March, 2024."
12	Notification No. 39/96- Customs, dated the 23rd July, 1996, published vide number G.S.R. 291(E), dated the 23rd July, 1996	In the said notification, - (i) the Explanation shall be omitted; (ii) the following paragraph shall be inserted at the end, namely: - "2. Nothing contained in this notification shall have effect after the 31st March, 2024."
13	Notification No. 50/96- Customs, dated the 23rd July, 1996, published vide number G.S.R. 302(E), dated the 23rd July, 1996	In the said notification, - (i) the Explanation shall be omitted; (ii) the following paragraph shall be inserted, namely: - "2. Nothing contained in this notification shall have effect after the 31st March, 2024."
14	Notification No. 51/96- Customs, dated the 23rd July, 1996, published vide number G.S.R. 303(E), dated the 23rd July, 1996	In the said notification, after paragraph 3, the following paragraph shall be inserted, namely: - "4. Nothing contained in this notification shall have effect after the 31st March, 2024."
15	Notification No. 25/98- Customs, dated the 2rd June, 1998, published vide number G.S.R. 290(E), dated the 2nd June, 1998	In the said notification, after the TABLE, the following paragraph shall be inserted, namely: - "2. Nothing contained in this notification shall have effect after the 31st March, 2024."
16	Notification No. 97/99- Customs, dated the 21stJuly, 1999, published vide number G.S.R. 727(E), dated the 21st July,1999	In the said notification, the following paragraph shall be inserted, namely: - "2. Nothing contained in this notification shall have effect after the 31st March, 2024."

17	Notification No. 113/2003 Customs, dated the 22ndJuly, 2003, published vide number G.S.R. 572(E), dated the 22nd July, 2003	In the said notification, after paragraph 2 and before the Explanation, the following paragraph shall be inserted, namely: - "3. Nothing contained in this notification shall have effect after the 31st March, 2024."
18	Notification No. 30/2004- Customs, dated the 28th January, 2004, published vide number G.S.R. 81(E), dated the 28th January, 2004	In the said notification, - (i) the proviso, the following proviso shall be substituted, namely: - "Provided further that nothing contained in this notification shall have effect after the 31st March, 2024." (ii) the Explanation shall be omitted;
19	Notification No. 45/2005 Customs, dated the 16th May, 2005, published vide number G.S.R. 318(E), dated the 16th May, 2005	In the said notification, after the first proviso and before the Explanation, following proviso shall be inserted, namely: - "Provided further that nothing contained in this notification shall have effect after the 31st March, 2024."
20	Notification No. 81/2005 Customs, dated the 8th September, 2005, published vide number G.S.R. 569(E), dated the 8th September, 2005	In the said notification, - (i)the Explanation shall be omitted; (ii) the following paragraph shall be inserted, namely: - "2. Nothing contained in this notification shall have effect after the 31st March, 2024."
21	Notification No. 102/2007 Customs, dated the 14th September, 2007, published vide number G.S.R. 598(E), dated the 14th September, 2007	In the said notification, after paragraph 3, the following paragraph shall be inserted, namely: - "4. Nothing contained in this notification shall have effect after the 31st March, 2024."

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22	Notification No. 26/2011 Customs, dated the 1st March, 2011, published vide number G.S.R. 152(E), dated the 1st March, 2011	In the said notification, after the TABLE and before the ANNEXURE, the following paragraph shall be inserted, namely: - "2. Nothing contained in this notification shall have effect after the 31st March, 2024."
23	Notification No. 23/2016- Customs, dated the 1st March, 2016, published vide number G.S.R. 217(E), dated the 1st March, 2016	In the said notification, the following paragraph shall be inserted, namely: - "2. Nothing contained in this notification shall have effect after the 31st March, 2024."
24	Notification No. 05/2017- Customs, dated the 2nd February, 2017, published vide number G.S.R. 89(E), dated the 2nd February, 2017	In the said notification, - (i) the Explanation shall be omitted; (ii) the following paragraph shall be inserted, namely: - "2. Nothing contained in this notification shall have effect after the 31st March, 2024."
25	Notification No. 16/2017 Customs, dated the 20th April, 2017, published vide number G.S.R. 394(E), dated the 20th April, 2017	In the said notification, - (i) the Explanation shall be omitted; (ii) the following paragraph shall be inserted, namely: - "2. Nothing contained in this notification shall have effect after the 31st March, 2024."
26	Notification No. 29/2017 Customs, dated the 30th June, 2017, published vide number G.S.R. 764(E), dated the 30th June, 2017	In the said notification, after paragraph 2, the following paragraph shall be inserted, namely: - "3. Nothing contained in this notification shall have effect after the 31st March, 2024."
27	Notification No. 30/2017 Customs, dated the 30th June, 2017, published vide number G.S.R. 765(E), dated the 30th June, 2017	In the said notification, after paragraph 2, the following paragraph shall be inserted, namely: - "3. Nothing contained in this notification shall have effect after the 31st March, 2024."

28	Notification No. 32/2017 Customs, dated the 30th June, 2017, published vide number G.S.R. 767(E), dated the 30th June, 2017	In the said notification, - (i) in the TABLE, against serial number 2, in column (3), the Explanation shall be omitted; (ii) after paragraph 2, the following paragraph shall be inserted, namely: - "3. Nothing contained in this notification shall have effect after the 31st March, 2024."
29	Notification No. 37/2017 Customs, dated the 30th June, 2017, published vide number G.S.R. 772(E), dated the 30th June, 2017	In the said notification, after paragraph 3, the following paragraph shall be inserted, namely: - "4. Nothing contained in this notification shall have effect after the 31st March, 2024."
30	Notification No. 48/2017 Customs, dated the 30th June, 2017, published vide number G.S.R. 783(E), dated the 30th June, 2017	In the said notification, after paragraph 2, following paragraph shall be inserted, namely: - "3. Nothing contained in this notification shall have effect after the 31st March, 2023."
31	Notification No. 49/2017 Customs, dated the 30th June, 2017, published vide number G.S.R. 784(E), dated the 30th June, 2017	In the said notification, after paragraph 3, following paragraph shall be inserted, namely: - "4. Nothing contained in this notification shall have effect after the 31st March, 2024."
32	Notification No. 52/2017 Customs, dated the 30th June, 2017, published vide number G.S.R. 787(E), dated the 30th June, 2017	In the said notification, after paragraph 2, following paragraph shall be inserted, namely: - "3. Nothing contained in the entries against serial numbers 6,8 and 10 shall have effect after the 31st March, 2024."  into force on the 2nd February

This notification is deemed to come into force on the 2nd February 2023.

Sushree Dash Legal Researcher