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

# GOVERNMENT OF INDIA MINISTRY OF FINANCE <br> (DEPARTMENT OF REVENUE) 

Notification No. 36/2023-Customs
New Delhi, the $29^{\text {th }}$ 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) read with section 124 of the Finance Act, 2021 (13 of 2021), the Central Government, on 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 below shall be amended in the manner specified in the corresponding entry in column (3) of the said Table, namely: -

| Sl. No. | Notification number and Date | Amendments |
| :---: | :---: | :---: |
| (1) | (2) | (3) |
| 1. | Notification No. 26/2000Customs, dated the $1^{\text {st }}$ March, 2000 [G.S.R. 178(E), dated the $1^{\text {st }}$ March, 2000] | In the said notification, in the TABLE, in LIST 2, against the serial number 4, in column (3), for the figures "5402 11 10", the figures "5402 1100 " shall be substituted. |
| 2. | Notification No. 85/2004- Customs, dated the $31^{\text {st }}$ August, 2004 [G.S.R. 560(E), dated the $31^{\text {st }}$ August, 2004] | In the said notification, in the TABLE, - <br> (i) against serial number 29, for the entry in column (2), the entry, "7104 $9110,71049120,71049900$ ", shall be substituted; <br> (ii) against serial number 30 , for the entry in column (2), the entries, " 7105 1010,71051020 ", shall be substituted; |
| 3. | Notification No. 73/2005Customs, dated the $22^{\text {nd }}$ July, 2005 <br> [G.S.R. 498(E), dated the $22^{\text {nd }}$ July, 2005] | In the said notification, in the Table, against serial number 134A, for the entry in column (2), the entry "8524 1120 or 85241220 or 85241920 " shall be substituted; |
| 4. | Notification No. 74/2005Customs, dated the $22^{\text {nd }}$ July, 2005 <br> [G.S.R. 499(E), dated the $22^{\text {nd }}$ July, 2005] | In the said notification, in the TABLE,- (i) against serial number 222, for the entry in column (2), the entry " 5201 0013 to 52010025 " shall be substituted; (ii) against serial number 284, for the entry in column (2), the entry " 7104 9110 to 71049900 " shall be substituted; |
| 5. | Notification No. 75/2005Customs, dated the $22^{\text {nd }}$ July, 2005 <br> [G.S.R. 500(E), dated the $22^{\text {nd }}$ July, 2005] | In the said notification, in the TABLE, - <br> (i) against serial number 132, for the entry in column (2), the entry " 2930 2010,29302090 " shall be substituted; <br> (ii) against serial number 139, for the entry in column (2), the entry "2933 3911 to 29333929 " shall be substituted; <br> (iii) against serial number 142, for the entry in column (2), the entry "2933 7910 to 29359090 " shall be substituted; |


|  |  | (iv) against serial number 320, for the entry in column (2), the entry " 8419 3900 to 84195099 " shall be substituted; |
| :---: | :---: | :---: |
| 6. | Notification No. 101/2007Customs dated $11^{\text {th }}$ <br> September, 2007 <br> [G.S.R. 583(E), dated the $11^{\text {th }}$ September, 2007] | In the said notification, in the TABLE, - <br> (i) against serial number 193, for the entry in column (2), the entry "121190 16,12119019 " shall be substituted; <br> (ii) against serial number 204, for the entry in column (2), the entry "121190 $34,12119035,12119039$ " shall be substituted; <br> (iii) against serial number 214, for the entry in column (2), the entry " 1211 9051 " shall be substituted; <br> (iv) against serial number 215, for the entry in column (2), the entry " 1211 9052 " shall be substituted; <br> (v) against serial number 216, for the entry in column (2), the entry "121190 53 " shall be substituted; <br> (vi) against serial number 217, for the entry in column (2), the entry " 1211 9054 " shall be substituted; <br> (vii) against serial number 218, for the entry in column (2), the entry " 1211 9055 " shall be substituted; <br> (viii) against serial number 219, for the entry in column (2), the entry " 1211 9056 " shall be substituted; <br> (ix) against serial number 220, for the entry in column (2), the entry " 1211 9057 " shall be substituted; <br> (x) against serial number 221, for the entry in column (2), the entry "121190 58 " shall be substituted; <br> (xi) against serial number 222, for the entry in column (2), the entry " 1211 9059 " shall be substituted; <br> (xii) serial number 223 and the entries relating thereto shall be omitted; <br> (xiii) against serial number 224, for the entry in column (2), the entry " 1211 $9090 "$ shall be substituted; <br> (xiv) against serial number 229 , for the entry in column (2), the entry "1302 3910,13023990 " shall be substituted; <br> (xv) against serial number 601, for the entry in column (2), the entry, "3808 $9260,38089270,38089290$ ", shall be substituted; <br> (xvi) against serial number 766, for the entry in column (2), the entry, "4811 $9095,48119096,48119099$ ", shall be substituted; <br> (xvii) against serial number 842, for the entry in column (2), the entry, "7105 1010,71051020 ", shall be substituted; |
| 7. | Notification No. 10/2008- Customs, dated the $15^{\text {th }}$ January, 2008 [G.S.R. 33(E), dated the $15^{\text {th }}$ January, 2008] | In the said notification, in the TABLE, - <br> (i) against serial number 61, for the entry in column (2), the entry "2933 29 $60,2933,2990$ " shall be substituted; <br> (ii) against serial number 148, for the entry in column (2), the entry " 3808 $9141,38089142,38089151,38089152,38089199$ " shall be substituted; <br> (iii) against serial number 154, for the entry in column (2), the entry "3808 $9260,38089270,38089290$ " shall be substituted; <br> (iv) against serial number 421, for the entry in column (2), the entry "8414 1010,84141090 " shall be substituted. |
| 8. | Notification No. 151/2009- Customs, dated the $31^{\text {st }}$ December, 2009 [G.S.R. 942(E), dated the $31^{\text {st }}$ December, 2009] | In the said notification, in the Table, against serial number 68A, for the entry in column (2), the entry "8524 1120 or 85241220 or 85241920 " shall be substituted. |


| 9. | Notification No. 46/2011Customs, dated the $1^{\text {st }}$ June, 2011 <br> [G.S.R. 423 (E), dated the $1^{\text {st }}$ June, 2011] | In the said notification, in the Table,- <br> (i) against serial number 104, for the entry in column (2), the entry "1211 50, 121160,12119051 to 12119090 " shall be substituted; <br> (ii) against serial number 1382A, for the entry in column (2), the entry " 8524 1120 or 85241220 or 85241920 " shall be substituted. |
| :---: | :---: | :---: |
| 10. | Notification No. 53/2011Customs, dated the $1^{\text {st }}$ July, 2011 <br> [G.S.R. 499(E), dated the $1^{\text {st }}$ July, 2011] | In the said notification, in the TABLE,- <br> (i) against serial number 109, for the entry in column (2), the entry "1211 9051 to 12119090 " shall be substituted; <br> (ii) against serial number 364, for the entry in column (2), the entry "2930 9091,29309092 " shall be substituted; <br> (iii) against serial number 1423A, for the entry in column (2), the entry "8524 1120 or 85241220 or 85241920 " shall be substituted. |
| 11. | Notification No. 69/2011Customs, dated the $29^{\text {th }}$ July, 2011 <br> [G.S.R. 593(E), dated the $29^{\text {th }}$ July, 2011] | In the said notification, in the TABLE, - <br> (i) against serial number 532, for the entry in column (2), the entry " 8413 9190 to 84141090 " shall be substituted; <br> (ii) against serial number 557, for the entry in column (2), the entry " 8419 8911 to 84198940 " shall be substituted; <br> (iii) against serial number 680A, for the entry in column (2), the entry "8524 1120 or 85241220 or 85241920 " shall be substituted. |
| 12. | Notification No. 50/2018Customs dated $30^{\text {th }}$ June, 2018. [G.S.R. 604(E), dated the $30^{\text {th }}$ June, 2018] | In the said notification, in the TABLE, in PART A, - <br> (i) against serial number 68, for the entry in column (2), the entry "121190 34 to $12119043^{\prime \prime}$ shall be substituted; <br> (ii) against serial number 73, for the entry in column (2), the entry "121190 51 to 12119052 " shall be substituted; <br> (iii) against serial number 74, for the entry in column (2), the entry "121190 53 " shall be substituted; <br> (iv) against serial number 75 , for the entry in column (2) and column (3), the entry "12119054 to 12119059 " and "All goods except Garcenia)" shall be substituted; <br> (v) for serial number 76 and the entries relating thereto, the following serial number and entries shall be substituted, namely: - <br> (vi) against serial number 100, for the entry in column (2), the entry "1302 3210 to $13023239^{\prime \prime}$ shall be substituted; <br> (vii) against serial number 101, for the entry in column (2), the entry " 1302 3290,13023920 " shall be substituted; <br> (viii) against serial number 102, for the entry in column (2), the entry " 1302 39 10, 13023990 " shall be substituted; <br> (ix) against serial number 660, for the entry in column (2), the entry, " 69073000 ", shall be substituted; <br> (x) against serial number 661, for the entry in column (2), the entry, "6907 3000 ", shall be substituted; <br> (xi) against serial number 662, for the entry in column (2), the entry, " 69074000 ", shall be substituted; |







(x) against serial number 493, for the entry in column (2), the entry " 1211 9056 " shall be substituted;
(xi) against serial number 494, for the entry in column (2), the entry " 1211 9057 " shall be substituted;
(xii) against serial number 495, for the entry in column (2), the entry " 1211 9058 " shall be substituted;
(xiii) against serial number 496, for the entry in column (2), the entry " 1211 9059 " shall be substituted;
(xiv) against serial number 497, for the entry in column (2), the entry " 1211 9090 " shall be substituted;
(xv) serial number 498 and the entries relating thereto shall be omitted;
(xvi) after serial number 1534 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

| $" 1534 \mathrm{~A}$ | 29162020 | All goods | $0 " ;$ |
| :--- | :--- | :--- | :--- |

(xvii) after serial number 1783 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

| $" 1783 \mathrm{~A}$ | 29242970 | All goods | $0 " ;$ |
| :--- | :--- | :--- | :--- |

(xviii) for serial number 1811 and the entries relating thereto, the following serial number and entries shall be substituted, namely: -

| $" 1811$ | 29302010 | All goods | 0 |
| :--- | :--- | :--- | :--- |
| 1811 A | 29302090 | All goods | $0 " ;$ |

(xix) after serial number 1831 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

| "1831A | 29314930 | All goods | $5.4 " ;$ |
| :--- | :--- | :--- | :--- |

(xx) after serial number 1861 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

| "1861A | 29329920 | All goods | $0 " ;$ |
| :--- | :--- | :--- | :--- |

(xxi) after serial number 1879 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

| "1879A | 29332960 | All goods | $0 " ;$ |
| :--- | :--- | :--- | :--- |

(xxii) after serial number 1913 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

| "1913A | 29333917 | All goods | $0 " ;$ |
| :--- | :--- | :--- | :--- |

(xxiii) for serial number 1915 and the entries relating thereto, the following serial number and entries shall be substituted, namely: -

| $" 1915$ | 29333921 | All goods | 0 |
| :--- | :--- | :--- | :--- |
| 1915 A | 29333922 | All goods | 0 |
| 1915 B | 29333929 | All goods | $0 " ;$ |

(xxiv) serial number 1916 and the entries relating thereto shall be omitted;
(xxv) after serial number 1928 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

| $" 1928 \mathrm{~A}$ | 29335950 | All goods | $2.5 " ;$ |
| :--- | :--- | :--- | :--- |

(xxvi) after serial number 1943 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -

| $" 1943 A$ | 29339920 | All goods | $0 " ;$ |
| :--- | :--- | :--- | :--- |

(xxvii) after serial number 1951 and the entries relating thereto, the following serial number and entries shall be inserted, namely: -


2. This notification shall come into effect on the $1^{\text {st }}$ day of May, 2023.
[F. No. 190354/62/2023-TRU]
(Nitish Karnatak)
Under Secretary

## Note:

1. The principal notification No. 26/2000-Customs dated the $1^{\text {st }}$ March, 2000 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.178(E), dated the $1^{\text {st }}$ March, 2000 and was last amended by notification No.23/2022-Customs dated the 30th April, 2022 that was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.326(E), dated the 30th April, 2022.
2. The principal notification No.85/2004-Customs dated the 31st August, 2004 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.560(E), dated the 31st August, 2004 and was last amended by notification No.60/2021-Customs dated the 30th December, 2021 that was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.917(E), dated the 30th December, 2021.
3. The principal notification No.73/2005-Customs dated the 22nd July, 2005 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.498(E), dated the 22nd July, 2005 and was last amended by notification No.61/2022-Customs dated the 25th November, 2022 that was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.848(E), dated the 25th November, 2022.
4. The principal notification No.74/2005-Customs dated the 22 nd July, 2005 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.499(E), dated the 22nd July, 2005 and was last amended by notification No.23/2022-Customs dated the 30th April, 2022 that was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.326(E), dated the 30th April, 2022.
5. The principal notification No.75/2005-Customs dated the 22nd July, 2005 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.500(E), dated the 22nd July, 2005 and was last amended by notification No.23/2022-Customs dated the 30th April, 2022 that was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.326(E), dated the 30th April, 2022.
6. The principal notification No.101/2007-Customs dated the 11th September, 2007 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.583(E), dated the 11th September, 2007 and was last amended by notification No.23/2022-Customs dated the 30th April, 2022 that was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.326(E), dated the 30th April, 2022.
7. The principal notification No.10/2008-Customs dated the 15th January, 2008 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.33(E), dated the 15th January, 2008 and was last amended by notification No.23/2022-Customs dated the 30th April, 2022 that was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.326(E), dated the 30th April, 2022.
8. The principal notification No.151/2009-Customs dated the 31st December, 2009 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.942(E), dated the 31st December, 2009 and was last amended by notification No.61/2022-Customs dated the 25th November, 2022 that was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.848(E), dated the 25th November, 2022.
9. The principal notification No.46/2011-Customs dated the 1st June, 2011 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.423(E), dated the 1st June, 2011 and was last amended by notification No.63/2022-Customs dated the 27th December, 2022 that was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.906(E), dated the 27th December, 2022.
10. The principal notification No.53/2011-Customs dated the 1st July, 2011 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.499(E), dated the 1st July, 2011 and was last amended by notification No.61/2022-Customs dated the 25th November, 2022 that was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.848(E), dated the 25th November, 2022.
11. The principal notification No.69/2011-Customs dated the 29th July, 2011 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.593(E), dated the 29th July, 2011 and was last amended by notification No.61/2022-Customs dated the 25th November, 2022 that was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.848(E), dated the 25th November, 2022
12. The principal notification No.50/2018-Customs dated the 30th June 2018 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.604(E), dated the 30th June 2018 and was last amended by notification No.23/2022-Customs dated the 30th April, 2022 that was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.326(E), dated the 30th April, 2022.
13. The principal notification No.55/2018-Customs dated the 26th July, 2018 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 705(E), dated the 26th July, 2018.
14. The principal notification No.11/2021-Customs dated the 1st February, 2021 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 69(E), dated the 1st February, 2021 and was last amended by notification No. 03/2023-Customs dated the 1st February, 2023 that was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 68(E), dated the 1st February, 2023.
15. The principal notification No.25/2021-Customs dated the 31st March, 2021 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.241(E), dated the 31st March, 2021 and was last amended by notification No. 19/2023-Customs dated the 31st March, 2023 that was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 251(E), dated the 31st March, 2023.
16. The principal notification No.22/2022-Customs dated the 30th April, 2022 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 328(E), dated the 30th April, 2022
and was last amended by notification No. 20/2023-Customs dated the 31st March, 2022 that was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 252(E), dated the 31st March, 2023.
17. The principal notification No.62/2022-Customs dated the 26th December, 2022 was published in the G azette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 904(E), dated the 26th Dec ember, 2022 and was last amended by notification No. 64/2022-Customs dated the 29th December, 2022 that wa s published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 908(E), dated the 29th December, 2022.
