THE CUSTOMS TARIFF ACT 1975 (Notification)

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Body

NOTIFICATION No. 79/2022-Customs (N.T.), F. No. CBIC-140605/12/2021-O/o Dir(Drawback)-CBEC, Dated, 15th September, 2022

In exercise of the powers conferred by section 51B read with section 157 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs, hereby makes the following regulations to amend the Electronic Duty Credit Ledger Regulations, 2021, namely:-

1.Short title and commencement -

- (1) These regulations may be called the Electronic Duty Credit Ledger (Amendment) Regulations, 2022.
- (2) They shall come into force on the date of their publication in the Official Gazette.

2.In the Electronic Duty Credit Ledger Regulations, 2021,-

- (i)in regulation 6, in sub-regulation (2), for the words "one year", the words "two years", shall be substituted;
- (ii)in regulation 7, in sub-regulation (3), for the words "one year", the words "two years", shall be substituted.

(O. P. Meena)

Under Secretary to the Govt. of India

Note:- The principal notification No. 75/2021-Customs (N.T.), dated the 23rd September, 2021 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 654(E), dated the 23rd September, 2021]

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