

[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. 12/2023-Customs

New Delhi, the 1st February, 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 amends 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, namely: -

Table

| S. No. | Notification number | Amendments |
|-------------------|---|---|
| (1) | (2) | (3) |
| 1. | Notification No. 16-Cus, dated the 23 rd January, 1965, published <i>vide</i> number G.S.R. 126 (E), dated the 23 rd 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 31 st March, 2024.” |
| 2. | Notification No. 80-Cus, dated the 29 th August, 1970, published <i>vide</i> number G.S.R. 1246 (E), dated the 29 th August, 1970 | In the said notification, the following paragraph shall be inserted, namely: - “2. Nothing contained in this notification shall have effect after the 31 st March, 2024.” |
| 3. | Notification No. 46/74-Cus, dated the 25 th May, 1974, published <i>vide</i> number G.S.R. 503 (E), dated the 25 th May, 1974 | In the said notification, the following paragraph shall be inserted, namely: - “2. Nothing contained in this notification shall have effect after the 31 st March, 2024.” |
| 4. | Notification No. 248-Cus, dated the 2 nd August, 1976, published <i>vide</i> number G.S.R. 617(E), dated the 2 nd August, 1976 | In the said notification, the following paragraph shall be inserted, namely: - “2. Nothing contained in this notification shall have effect after the 31 st March, 2024.” |
| 5. | Notification No. 207/89-Customs, dated the 17 th July, 1989, published <i>vide</i> number G.S.R. 702(E), dated the 17 th 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 31 st March, 2024.” |
| 6. | Notification No. 134/94-Customs, dated the 22 nd June, | In the said notification, after the TABLE, the following paragraph shall be inserted, namely: - |

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| | 1994, published <i>vide</i> number G.S.R. 525(E), dated the 22 nd June, 1994 | “2. Nothing contained in this notification shall have effect after the 31 st March, 2024.” |
| 7. | Notification No. 147/94-Customs, dated the 13 th July, 1994, published <i>vide</i> number G.S.R. 576(E), dated the 13 th 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 31 st March, 2024.” |
| 8. | Notification No. 148/94-Customs, dated the 13 th July, 1994, published <i>vide</i> number G.S.R. 577(E), dated the 13 th 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 31 st March, 2024.” |
| 9. | Notification No. 151/94-Customs, dated the 13 th July, 1994, published <i>vide</i> number G.S.R. 580(E), dated the 13 th 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 31 st March, 2024.” |
| 10. | Notification No. 152/94-Customs, dated the 13 th July, 1994, published <i>vide</i> number G.S.R. 581(E), dated the 13 th 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 31 st March, 2024.” |
| 11. | Notification No. 153/94-Customs, dated the 13 th July, 1994, published <i>vide</i> number G.S.R. 582(E), dated the 13 th 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 31 st March, 2024.” |
| 12. | Notification No. 39/96-Customs, dated the 23 rd July, 1996, published <i>vide</i> number G.S.R. 291(E), dated the 23 rd 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 31 st March, 2024.” |
| 13. | Notification No. 50/96-Customs, dated the 23 rd July, 1996, published <i>vide</i> number G.S.R. 302(E), dated the 23 rd 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 31 st March, 2024.” |
| 14. | Notification No. 51/96-Customs, dated the 23 rd July, 1996, published <i>vide</i> number G.S.R. | In the said notification, after paragraph 3, the following paragraph shall be inserted, namely: - “4. Nothing contained in this notification shall have |

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| | 303(E), dated the 23 rd July, 1996 | effect after the 31st March, 2024.” |
| 15. | Notification No. 25/98-Customs, dated the 2 nd June, 1998, published <i>vide</i> number G.S.R. 290(E), dated the 2 nd 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 21 st July, 1999, published <i>vide</i> number G.S.R. 727(E), dated the 21 st 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 22 nd July, 2003, published <i>vide</i> number G.S.R. 572(E), dated the 22 nd 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 28 th January, 2004, published <i>vide</i> number G.S.R. 81(E), dated the 28 th January, 2004 | In the said notification, - (i) after 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 16 th May, 2005, published <i>vide</i> number G.S.R. 318(E), dated the 16 th 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 8 th September, 2005, published <i>vide</i> number G.S.R. 569(E), dated the 8 th 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 14 th September, 2007, published <i>vide</i> number G.S.R. 598(E), dated the 14 th 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.” |
| 22. | Notification No. 26/2011-Customs, dated the 1 st March, 2011, published <i>vide</i> number G.S.R. 152(E), dated the 1 st 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 1 st March, | In the said notification, the following paragraph shall be inserted, namely: - |

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| | 2016, published <i>vide</i> number G.S.R. 217(E), dated the 1 st March, 2016 | “2. Nothing contained in this notification shall have effect after the 31st March, 2024.” |
| 24. | Notification No. 05/2017-Customs, dated the 2 nd February, 2017, published <i>vide</i> number G.S.R. 89(E), dated the 2 nd 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 20 th April, 2017, published <i>vide</i> number G.S.R. 394(E), dated the 20 th 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 30 th June, 2017, published <i>vide</i> number G.S.R. 764(E), dated the 30 th 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 30 th June, 2017, published <i>vide</i> number G.S.R. 765(E), dated the 30 th 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 30 th June, 2017, published <i>vide</i> number G.S.R. 767(E), dated the 30 th 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 30 th June, 2017, published <i>vide</i> number G.S.R. 772(E), dated the 30 th 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 30 th June, 2017, published <i>vide</i> number G.S.R. 783(E), dated the 30 th 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 30 th June, 2017, published <i>vide</i> number G.S.R. 784(E), dated the 30 th 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.” |

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| 32. | Notification No. 52/2017-Customs, dated the 30 th June, 2017, published <i>vide</i> number G.S.R. 787(E), dated the 30 th 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.” |
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2. This notification shall come into force on the 2nd day of February, 2023.

[F. No.334/03/2023-TRU]

(Vikram Vijay Wanere)
Under Secretary

Note:

1. The principal notification No. 16-Customs, dated the 23rd January, 1965 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 126 (E), dated the 23rd January, 1965.

2. The principal notification No. 80-Customs, dated the 29th August 1970 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 1246 (E), dated the 29th August, 1970 and was last amended *vide* notification No. 44/2017-Customs, dated the 30th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 779(E), dated the 30th June, 2017.

3. The principal notification No. 46-Customs, dated the 25th May, 1974 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 503 (E) dated the 25th May, 1974 and was last amended *vide* notification No. 43/2017-Customs, dated the 30th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 778(E), dated the 30th June, 2017.

4. The principal notification No. 248-Customs, dated the 2nd August, 1976 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 617(E), dated the 2nd August, 1976.

5. The principal notification No. 207/89-Customs, dated the 17th July, 1989 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 702(E) dated the 17th July, 1989 and was last amended *vide* notification No. 43/2017-Customs, dated the 30th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 778(E), dated the 30th June, 2017

6. The principal notification No. 134/94-Customs, dated the 22nd June, 1994 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 525(E), dated the 22nd June, 1994 and was last amended *vide* notification No. 43/2017-Customs,

dated the 30th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 778(E), dated the 30th June, 2017.

7. The principal notification No. 147/94-Customs, dated the 13th July, 1994 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 576(E), dated the 13th July, 1994 and was last amended *vide* notification No. 9/2022-Customs, dated the 1st February, 2022 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 67(E), dated the 1st February, 2022

8. The principal notification No. 148/94-Customs, dated the 13th July, 1994 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 577(E), dated the 13th July, 1994 and was last amended *vide* notification No. 8/2022-Customs, dated the 1st February, 2022 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 82(E), dated the 1st February, 2022.

9. The principal notification No. 151/94-Customs, dated the 13th July, 1994 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 580(E), dated the 13th July, 1994 and was last amended *vide* notification No. 43/2017-Customs, dated the 30th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 778(E), dated the 30th June, 2017

10. The principal notification No. 152/94-Customs, dated the 13th July, 1994 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 581(E), dated the 13th July, 1994 and was last amended *vide* notification No. 44/2017-Customs, dated the 30th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 779(E), dated the 30th June, 2017.

11. The principal notification No. 153/94-Customs, dated the 13th July, 1994 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 582(E), dated the 13th July, 1994 and was last amended *vide* notification No. 8/2021-Customs, dated the 1st February, 2021 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 66(E), dated the 1st February, 2021

12. The principal notification No. 39/96-Customs, dated the 23rd July, 1996 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 291(E), dated the 23rd July, 1996 and was last amended *vide* notification No. 9/2022-Customs, dated the 1st February, 2022 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 83(E), dated the 1st February, 2022

13. The principal notification No. 50/96-Customs, dated the 23rd July, 1996 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 302(E), dated the 23rd July, 1996 and was last amended *vide* notification No. 9/2022-Customs, dated the 1st February, 2022 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 83 (E), dated the 1st February, 2022.

14. The principal notification No. 51/96-Customs, dated the 23rd July, 1996 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 303(E), dated the 23rd July, 1996 and was last amended *vide* notification No. 43/2017-Customs, dated the 30th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 778 (E), dated the 30th June, 2017.
15. The principal notification No. 25/98-Customs, dated the 2nd June, 1998 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 290(E), dated the 2nd June, 1998 and was last amended *vide* notification No. 57/2021-Customs, dated the 29th December, 2021 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 906 (E), dated the 29th December, 2021.
16. The principal notification No. 97/99-Customs, dated the 21st July, 1999 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 544(E), dated the 21st July, 1999 and was last amended *vide* notification No. 26/2017-Customs, dated the 29th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 727(E), dated the 29th June, 2017.
17. The principal notification No. 113/2003-Customs, dated the 22nd July, 2003 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 572(E), dated the 22nd July, 2003 and was last amended *vide* notification No. 118/2007-Customs, dated the 17th December, 2007 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 773(E), dated the 17th December, 2007.
18. The principal notification No. 30/2004-Customs, dated the 28th January, 2004 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 81(E), dated the 28th January, 2004 and was last amended *vide* notification No. 9/2022-Customs, dated the 1st February, 2022 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 83(E), dated the 1st February, 2022.
19. The principal notification No. 45/2005-Customs, dated the 16th May, 2005 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 318(E), dated the 16th May, 2005 and was last amended *vide* notification No. 18/2011-Customs, dated the 1st March, 2011 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 144(E), dated the 1st March, 2011.
20. The principal notification No. 81/2005-Customs, dated the 8th September, 2005 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 569(E), dated the 8th September, 2005 and was last amended *vide* notification No. 9/2022-Customs, dated the 1st February, 2022 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 83(E), dated the 1st February, 2022.
21. The principal notification No. 102/2007-Customs, dated the 14th September, 2007 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 598(E), dated the 14th September, 2007 and was last amended *vide* notification No.

42/2017-Customs, dated the 30th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 777(E), dated the 30th June, 2017

22. The principal notification No. 26/2011-Customs, dated the 1st March, 2011 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 152(E), dated the 1st March, 2011 and was last amended *vide* notification No. 43/2017-Customs, dated the 30th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 778(E), dated the 30th June, 2017

23. The principal notification No. 23/2016-Customs, dated the 1st March, 2016 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 217(E), dated the 1st March, 2016.

24. The principal notification No. 05/2017-Customs, dated the 2nd February, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 89(E), dated the 2nd February, 2017 and was last amended *vide* notification No. 9/2022-Customs, dated the 1st February, 2022 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 83(E), dated the 1st February, 2022

25. The principal notification No. 16/2017-Customs, dated the 20th April, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 394(E), dated the 20th April, 2017 and was last amended *vide* notification No. 9/2022-Customs, dated the 1st February, 2022 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 83(E), dated the 1st February, 2022

26. The principal notification No. 29/2017-Customs, dated the 30th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 764(E), dated the 30th June, 2017.

27. The principal notification No. 30/2017-Customs, dated the 30th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 765(E), dated the 30th June, 2017.

28. The principal notification No. 32/2017-Customs, dated the 30th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 767(E), dated the 30th June, 2017 and was last amended *vide* notification No. 9/2022-Customs, dated the 1st February, 2022 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 83(E), dated the 1st February, 2022

29. The principal notification No. 37/2017-Customs, dated the 30th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 772(E), dated the 30th June, 2017 and was last amended *vide* notification No. 6/2022-Customs, dated the 1st February, 2022 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 80(E), dated the 1st February, 2022

30. The principal notification No. 48/2017-Customs, dated the 30th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 783(E), dated the 30thJune,2017.

31. The principal notification No. 49/2017-Customs, dated the 30th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 784(E), dated the 30thJune,2017.

32. The principal notification No. 52/2017-Customs, dated the 30th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 787(E), dated the 30thJune,2017 and was last amended *vide* notification No. 6/2022-Customs, dated the 1st February, 2022published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 80(E), dated the 1st February, 2022