

[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. 14/2023-Customs

New Delhi, the 28th 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, 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, Ministry of Finance (Department of Revenue), No. 104/94-Customs, dated the 16th March, 1994 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 319(E), dated the 16th March, 1994, namely:-

In the said notification, after the Second proviso, the following Explanation shall be inserted, namely: -

“*Explanation.-* A device such as tag, tracking device or data logger already affixed on the container at the time of import shall also be eligible for exemption from the duty of customs and the integrated tax as is available to the said container under this notification.”.

[F. No. CBIC-190354/21/2023-TO(TRU-II)-CBEC]

(RAJEEV RANJAN)

Under Secretary

Note: The principal notification No. 104/94-Customs, dated the 16th March, 1994 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i), *vide* number G.S.R. 319(E), dated the 16th March, 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.