

[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. 32/2023-Customs

New Delhi, the 26th April, 2023

G.S.R. No. (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 each of the notifications of the Government of India, Ministry of Finance (Department of Revenue) specified in Column (2) of the Table below, which shall be further amended in the manner as specified in the corresponding entries in Column (3) of the said Table, namely :-

TABLE

Sl No.	Notification number and date	Amendments
(1)	(2)	(3)
1.	44/2002-Customs, dated the 19 th April, 2002 [Vide number G.S.R. 293(E), dated the 19 th April, 2002]	In the said notification, after the paragraph 5 and before the Table, the following paragraph shall be inserted, namely: - "6. In a case of default in export obligation, when the duty on goods is paid to regularise the default in terms of Public Notice of the Government of India, Ministry of Commerce and Industry No. 02/2023, dated the 1 st April, 2023, the amount of interest to be paid by the importer shall be payable as specified in the said public notice dated the 1 st April, 2023."
2.	55/2003-Customs, dated the 1 st April, 2003 [Vide number G.S.R. 279 (E), dated the 1 st April, 2003]	In the said notification, after the paragraph 5 and before the Table, the following paragraph shall be inserted, namely: - "6. In a case of default in export obligation, when the duty on goods is paid to regularise the default in terms of Public Notice of the Government of India, Ministry of Commerce and Industry No. 02/2023, dated the 1 st April, 2023, the amount of interest to be paid by the importer shall be payable as specified in the said public notice dated the 1 st April, 2023."

3.	97/2004-Customs, dated the 17 th September, 2004 [<i>Vide</i> number G.S.R. 620 (E), dated the 17 th September, 2004]	In the said notification, after the paragraph 6 and before the <i>Explanation</i> , the following paragraph shall be inserted, namely: - "7. In a case of default in export obligation, when the duty on goods is paid to regularise the default in terms of Public Notice of the Government of India, Ministry of Commerce and Industry No. 02/2023, dated the 1 st April, 2023, the amount of interest to be paid by the importer shall be payable as specified in the said public notice dated the 1 st April, 2023."
4.	64/2008-Customs, dated the 9 th May, 2008 [<i>Vide</i> number G.S.R. 349 (E), dated the 9 th May, 2008]	In the said notification, after the paragraph 5 and before the <i>Explanation</i> , the following paragraph shall be inserted, namely: - "6. In a case of default in export obligation, when the duty on goods is paid to regularise the default in terms of Public Notice of the Government of India, Ministry of Commerce and Industry No. 02/2023, dated the 1 st April, 2023, the amount of interest to be paid by the importer shall be payable as specified in the said public notice dated the 1 st April, 2023."
5.	136/2008-Customs, dated the 24 th December, 2008 [<i>Vide</i> number G.S.R. 878 (E), dated the 24 th December, 2008]	In the said notification, after the paragraph 4 and before the <i>Explanation</i> , the following paragraph shall be inserted, namely: - "5. In a case of default in export obligation, when the duty on goods is paid to regularise the default in terms of Public Notice of the Government of India, Ministry of Commerce and Industry No. 02/2023, dated the 1 st April, 2023, the amount of interest to be paid by the importer shall be payable as specified in the said public notice dated the 1 st April, 2023."
6.	100/2009-Customs, dated the 11 th September, 2009 [<i>Vide</i> number G.S.R. 666 (E), dated the 11 th September, 2009]	In the said notification, after the paragraph 3 and before the <i>Explanation</i> , the following paragraph shall be inserted, namely: - "4. In a case of default in export obligation, when the duty on goods is paid to regularise the default in terms of Public Notice of the Government of India, Ministry of Commerce and Industry No. 02/2023, dated the 1 st April, 2023, the amount of interest to be paid by the importer shall be payable as specified in the said public notice dated the 1 st April, 2023."

7.	101/2009-Customs, dated the 11 th September, 2009 [<i>Vide</i> number G.S.R. 667 (E), dated the 11 th September, 2009]	In the said notification, after the paragraph 4 and before the <i>Explanation</i> , the following paragraph shall be inserted, namely: - "5. In a case of default in export obligation, when the duty on goods is paid to regularise the default in terms of Public Notice of the Government of India, Ministry of Commerce and Industry No. 02/2023, dated the 1 st April, 2023, the amount of interest to be paid by the importer shall be payable as specified in the said public notice dated the 1 st April, 2023."
8.	102/2009-Customs, dated the 11 th September, 2009 [<i>Vide</i> number G.S.R. 668 (E), dated the 11 th September, 2009]	In the said notification, after the paragraph 4 and before the <i>Explanation</i> , the following paragraph shall be inserted, namely: - "5. In a case of default in export obligation, when the duty on goods is paid to regularise the default in terms of Public Notice of the Government of India, Ministry of Commerce and Industry No. 02/2023, dated the 1 st April, 2023, the amount of interest to be paid by the importer shall be payable as specified in the said public notice dated the 1 st April, 2023."
9.	103/2009-Customs, dated the 11 th September, 2009 [<i>Vide</i> number G.S.R. 669 (E), dated the 11 th September, 2009]	In the said notification, after the paragraph 3 and before the <i>Explanation</i> , the following paragraph shall be inserted, namely: - "4. In a case of default in export obligation, when the duty on goods is paid to regularise the default in terms of Public Notice of the Government of India, Ministry of Commerce and Industry No. 02/2023, dated the 1 st April, 2023, the amount of interest to be paid by the importer shall be payable as specified in the said public notice dated the 1 st April, 2023."
10.	22/2013-Customs, dated the 18 th April, 2013 [<i>Vide</i> number G.S.R. 248 (E), dated the 18 th April, 2013]	In the said notification, after the paragraph 3 and before the <i>Explanation</i> , the following paragraph shall be inserted, namely: - "4. In a case of default in export obligation, when the duty on goods is paid to regularise the default in terms of Public Notice of the Government of India, Ministry of Commerce and Industry No. 02/2023, dated the 1 st April, 2023, the amount of interest to be paid by the importer shall be payable as specified in the said public notice dated the 1 st April, 2023."
11.	96/2009-Customs, dated the 11 th	In the said notification, after the paragraph 3 and before the <i>Explanation</i> , the following paragraph shall be

	September, 2009 [<i>Vide</i> number G.S.R. 662 (E), dated the 11 th September, 2009]	inserted, namely: - "4. In a case of default in export obligation, when the duty on goods is paid to regularise the default in terms of Public Notice of the Government of India, Ministry of Commerce and Industry No. 02/2023, dated the 1 st April, 2023, the amount of interest to be paid by the importer shall be payable as specified in the said public notice dated the 1 st April, 2023."
12.	99/2009-Customs, dated the 11 th September, 2009 [<i>Vide</i> number G.S.R. 665 (E), dated the 11 th September, 2009]	In the said notification, after the paragraph 2 and before the <i>Explanation</i> , the following paragraph shall be inserted, namely: - "3. In a case of default in export obligation, when the duty on goods is paid to regularise the default in terms of Public Notice of the Government of India, Ministry of Commerce and Industry No. 02/2023, dated the 1 st April, 2023, the amount of interest to be paid by the importer shall be payable as specified in the said public notice dated the 1 st April, 2023."
13.	112/2009-Customs, dated the 29 th September, 2009 [<i>Vide</i> number G.S.R. 710 (E), dated the 29 th September, 2009]	In the said notification, after the paragraph 3 and before the <i>Explanation</i> , the following paragraph shall be inserted, namely: - "4. In a case of default in export obligation, when the duty on goods is paid to regularise the default in terms of Public Notice of the Government of India, Ministry of Commerce and Industry No. 02/2023, dated the 1 st April, 2023, the amount of interest to be paid by the importer shall be payable as specified in the said public notice dated the 1 st April, 2023."

[F.No.605/6/2023-DBK]

(Om Prakash Meena)
Under Secretary.

Note:

(i) The principal notification number 44/2002-Customs, dated the 19st April, 2002 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section(i), *vide* number G.S.R. 293(E), dated the 19st April, 2002 and was last amended by 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.

(ii) The principal notification number 55/2003-Customs, dated the 1st April, 2003 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section(i), *vide* number G.S.R. 279(E), dated the 1st April, 2003 and was last amended by 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.

(iii) The principal notification number 97/2004-Customs, dated the 17th September, 2004 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section(i), *vide* number G.S.R. 620(E), dated the 17th September, 2004 and was last amended by 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.

(iv) The principal notification number 64/2008-Customs, dated the 9th May, 2008 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section(i), *vide* number G.S.R. 349 (E), dated the 9th May, 2008 and was last amended by 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.

(v) The principal notification number 136/2008-Customs, dated the 24th December, 2008 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section(i), *vide* number G.S.R. 878 (E), dated the 24th December, 2008 and was last amended by 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.

(vi) The principal notification number 100/2009-Customs, dated the 11th September, 2009 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section(i), *vide* number G.S.R. 666 (E), dated the 11th September, 2009 and was last amended by notification No. 25/2020-Customs, dated the 21st May, 2020 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 307 (E), dated the 21st May, 2020.

(vii) The principal notification number 101/2009-Customs, dated the 11th September, 2009 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section(i), *vide* number G.S.R. 667 (E), dated the 11th September, 2009 and was last amended by notification No. 25/2020-Customs, dated the 21st May, 2020 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 307 (E), dated the 21st May, 2020.

(viii) The principal notification number 102/2009-Customs, dated the 11th September, 2009 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section(i), *vide* number G.S.R. 668 (E), dated the 11th September, 2009 and was last amended by notification No. 25/2020-Customs, dated the 21st May, 2020 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 307 (E), dated the 21st May, 2020.

(ix) The principal notification number 103/2009-Customs, dated the 11th September, 2009 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section(i), *vide* number G.S.R. 669 (E), dated the 11th September, 2009 and was last amended by notification No. 25/2020-Customs, dated the 21st May, 2020 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 307 (E), dated the 21st May, 2020.

(x) The principal notification number 22/2013-Customs, dated the 18th April, 2013 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section(i), *vide* number G.S.R. 248 (E), dated the 18th April, 2013 and was last amended by notification No. 25/2020-Customs, dated the 21st May, 2020 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 307 (E), dated the 21st May, 2020.

(xi) The principal notification number 96/2009-Customs, dated the 11th September, 2009 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section(i), *vide* number G.S.R. 662 (E), dated the 11th September, 2009 and was last amended by notification No. 25/2020-Customs, dated the 21st May, 2020 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 307 (E), dated the 21st May, 2020.

(xii) The principal notification number 99/2009-Customs, dated the 11th September, 2009 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section(i), *vide* number G.S.R. 665 (E), dated the 11th September, 2009 and was last amended by notification No. 25/2020-Customs, dated the 21st May, 2020 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 307 (E), dated the 21st May, 2020.

(xiii) The principal notification number 112/2009-Customs, dated the 29th September, 2009 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section(i), *vide* number G.S.R. 710 (E), dated the 29th September, 2009 and was last amended by notification No. 25/2020-Customs, dated the 21st May, 2020 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 307 (E), dated the 21st May, 2020.

