

[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. 45/2023-Customs

New Delhi, the 1st July, 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 makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 11/2021-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. 69(E), dated the 1st February, 2021, namely :-

In the said notification,

(i) in the TABLE, after Sl. No. 10, and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
"10AA.	2711 12 00	Liquified Propane	15%".
	2711 13 00	Liquified Butane	

(ii) After the TABLE the following provisos shall be inserted,-

“Provided that nothing contained in S.No 10AA shall apply to imports of Liquified Propane and Liquified Butane mixture , Liquified Propane and Liquified Butane by the Indian Oil Corporation Limited, Hindustan Petroleum Corporation Limited or Bharat Petroleum Corporation Limited for supply to household domestic consumers or to Non-Domestic Exempted Category (NDEC) customers;

Provided further that nothing contained in Sl. No 10 B shall apply to imports of Liquified Petroleum Gas by the Indian Oil Corporation Limited, Hindustan Petroleum Corporation Limited or Bharat Petroleum Corporation Limited for supply to household domestic consumers or to Non-Domestic Exempted Category (NDEC) customers;”

[F. No. 349/01/2023-TRU]

(Amreeta Titus)
Deputy Secretary to the Government of India

Note: - The principal notification No. 11/2021-Customs, dated the 1stFebruary, 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 1stFebruary, 2021 and last amended *vide* notification No. 42/2023-Customs, dated the 30th June, 2023 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), *vide* number G.S.R. 471 (E), dated the 30th June, 2023.