

[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. 46/2013-Customs**

New Delhi, dated the 26<sup>th</sup> September, 2013

G.S.R. No. 659 (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 in the Ministry of Finance (Department of Revenue) specified in column (2) of the Table below, which shall be amended or further amended, as the case may be, in the manner as specified in the corresponding entry in column (3) of the said Table, namely :-

Table

Sl. No.	Notification number and date	Amendments
(1)	(2)	(3)
1	160/1992-Customs, dated the 20 <sup>th</sup> April, 1992 [ <i>Vide</i> number G.S.R. 423 (E), dated the 20 <sup>th</sup> April, 1992 ]	In the said notification, after the opening paragraph and before the Table, the following paragraph shall be inserted, namely:-  “2. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 <sup>th</sup> August, 2013.”.
2	203/1992-Customs, dated the 19 <sup>th</sup> May, 1992 [ <i>Vide</i> number G.S.R. 536 (E), dated the 19 <sup>th</sup> May, 1992]	In the said notification, after the opening paragraph and before the Explanations, the following paragraph shall be inserted, namely:-  “2. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of

		the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 <sup>th</sup> August, 2013.”.
3	204/1992-Customs, dated the 19 <sup>th</sup> May, 1992 [Vide number G.S.R. 537 (E), dated the 19 <sup>th</sup> May, 1992 ]	<p>In the said notification, after the opening paragraph and before the Explanations, the following paragraph shall be inserted, namely:-</p> <p>“2. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12<sup>th</sup> August, 2013.”.</p>
4	307/1992-Customs, dated the 28 <sup>th</sup> December, 1992 [Vide number G.S.R. 946 (E), dated the 28 <sup>th</sup> December, 1992]	<p>In the said notification, after the opening paragraph and before the Table, the following paragraph shall be inserted, namely:-</p> <p>“2. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12<sup>th</sup> August, 2013.”.</p>
5	104/1993-Customs, dated the 16 <sup>th</sup> March, 1993 [Vide number G.S.R. 287 (E), dated the 16 <sup>th</sup> March, 1993]	<p>In the said notification, after the opening paragraph and before the Explanation, the following paragraph shall be inserted, namely:-</p> <p>“2. In a case of default in export obligation, when the duty on goods is paid to regularise the</p>

		default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 <sup>th</sup> August, 2013.”.
6	122/1993-Customs, dated the 14 <sup>th</sup> May, 1993 [Vide number G.S.R. 417 (E), dated the 14 <sup>th</sup> May, 1993]	<p>In the said notification, after the opening paragraph and before the Explanation, the following paragraph shall be inserted, namely:-</p> <p>“2. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12<sup>th</sup> August, 2013.”.</p>
7	79/1995-Customs, dated the 31 <sup>st</sup> March, 1995 [Vide number G.S.R. 308 (E), dated the 31 <sup>st</sup> March, 1995]	<p>In the said notification, after the opening paragraph and before the Explanations, the following paragraph shall be inserted, namely:-</p> <p>“2. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12<sup>th</sup> August, 2013.”.</p>
8	80/1995-Customs, dated the 31 <sup>st</sup> March, 1995 [Vide number G.S.R. 309 (E), dated the 31 <sup>st</sup> March, 1995]	<p>In the said notification, after the opening paragraph and before the Explanation, the following paragraph shall be inserted, namely:-</p> <p>“2. In a case of default in export</p>

		obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 <sup>th</sup> August, 2013.”.
9	106/1995-Customs, dated the 2 <sup>nd</sup> June, 1995 [Vide number G.S.R. 475 (E), dated the 2 <sup>nd</sup> June, 1995]	<p>In the said notification, after the opening paragraph and before the Explanation, the following paragraph shall be inserted, namely:-</p> <p>“2. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12<sup>th</sup> August, 2013.”.</p>
10	107/1995-Customs, dated the 2 <sup>nd</sup> June, 1995 [Vide number G.S.R. 476 (E), dated the 2 <sup>nd</sup> June, 1995]	<p>In the said notification, after the opening paragraph and before the Explanation, the following paragraph shall be inserted, namely:-</p> <p>“2. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12<sup>th</sup> August, 2013.”.</p>
11	110/1995-Customs, dated the 5 <sup>th</sup> June, 1995 [Vide number G.S.R. 480 (E), dated the 5 <sup>th</sup> June, 1995]	In the said notification, after the opening paragraph and before the Table, the following paragraph shall be inserted,

		<p>namely:-</p> <p>“2. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12<sup>th</sup> August, 2013.”.</p>
12	111/1995-Customs, dated the 5 <sup>th</sup> June, 1995 [Vide number G.S.R. 481 (E), dated the 5 <sup>th</sup> June, 1995]	<p>In the said notification, after paragraph 2 and before the Table, the following paragraph shall be inserted, namely:-</p> <p>“3. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12<sup>th</sup> August, 2013.”.</p>
13	130/1995-Customs, dated the 25 <sup>th</sup> August, 1995 [Vide number G.S.R. 598 (E), dated the 25 <sup>th</sup> August, 1995]	<p>In the said notification, after the opening paragraph and before the Explanation, the following paragraph shall be inserted, namely:-</p> <p>“2. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12<sup>th</sup> August, 2013.”.</p>

14	148/1995-Customs, dated the 19 <sup>th</sup> September, 1995 [Vide number G.S.R. 657 (E), dated the 19 <sup>th</sup> September, 1995]	In the said notification, after the opening paragraph and before the Explanation, the following paragraph shall be inserted, namely:- “2. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 <sup>th</sup> August, 2013.”.
15	149/1995-Customs, dated the 19 <sup>th</sup> September, 1995 [Vide number G.S.R. 658 (E), dated the 19 <sup>th</sup> September, 1995]	In the said notification, after the opening paragraph and before the Explanation, the following paragraph shall be inserted, namely:- “2. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 <sup>th</sup> August, 2013.”.
16	28/1997-Customs, dated the 1 <sup>st</sup> April, 1997 [Vide number G.S.R. 184 (E), dated the 1 <sup>st</sup> April, 1997]	In the said notification, after the paragraph 2 and before the Table, 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, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 <sup>th</sup> August, 2013.”.
17	29/1997-Customs,	In the said notification, after the

	dated the 1 <sup>st</sup> April, 1997 [Vide number G.S.R. 185 (E), dated the 1 <sup>st</sup> April, 1997]	<p>paragraph 3 and before the Table, the following paragraph shall be inserted, namely:-</p> <p>“4. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12<sup>th</sup> August, 2013.”.</p>
18	30/1997-Customs, dated the 1 <sup>st</sup> April, 1997 [Vide number G.S.R. 186 (E), dated the 1 <sup>st</sup> April, 1997]	<p>In the said notification, after the paragraph 2 and before the Explanation, the following paragraph shall be inserted, namely:-</p> <p>“3. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12<sup>th</sup> August, 2013.”.</p>
19	31/1997-Customs, dated the 1 <sup>st</sup> April, 1997 [Vide number G.S.R. 187(E), dated the 1 <sup>st</sup> April, 1997]	<p>In the said notification, after the paragraph 2 and before the Explanation, the following paragraph shall be inserted, namely:-</p> <p>“3. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12<sup>th</sup> August, 2013.”.</p>

20	77/1998-Customs, dated the 16 <sup>th</sup> October, 1998 [Vide number G.S.R. 623 (E), dated the 16 <sup>th</sup> October, 1998]	<p>In the said notification, after the opening paragraph and before the Explanation, the following paragraph shall be inserted, namely:-</p> <p>“2. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if suchregularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12<sup>th</sup> August, 2013.”.</p>
21	48/1999-Customs, dated the 29 <sup>th</sup> April, 1999 [Vide number G.S.R. 299 (E), dated the 29 <sup>th</sup> April, 1999]	<p>In the said notification, after the opening paragraph and before the Explanation, the following paragraph shall be inserted, namely:-</p> <p>“2. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if suchregularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12<sup>th</sup> August, 2013.”.</p>
22	49/2000-Customs, dated the 27 <sup>th</sup> April, 2000 [Vide number G.S.R. 365 (E), dated the 27 <sup>th</sup> April, 2000]	<p>In the said notification, after the paragraph 4 and before the Table, the following paragraph shall be inserted, namely:-</p> <p>“5. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if suchregularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the</p>



		12 <sup>th</sup> August, 2013.”.
23	50/2000-Customs, dated the 27 <sup>th</sup> April, 2000 [Vide number G.S.R. 366 (E), dated the 27 <sup>th</sup> April, 2000]	In the said notification, after the opening paragraph and before the Explanation, the following paragraph shall be inserted, namely:- “2. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 <sup>th</sup> August, 2013.”.
24	51/2000-Customs, dated the 27 <sup>th</sup> April, 2000 [Vide number G.S.R. 367 (E), dated the 27 <sup>th</sup> April, 2000]	In the said notification, after the paragraph 2 and before the Explanation, 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, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 <sup>th</sup> August, 2013.”.
25	43/2002-Customs, dated the 19 <sup>th</sup> April, 2002 [Vide number G.S.R. 292 (E), dated the 19 <sup>th</sup> April, 2002]	In the said notification, after the paragraph 2 and before the first Explanation, 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, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been

		dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 <sup>th</sup> August, 2013.”.
26	44/2002-Customs, dated the 19 <sup>th</sup> April, 2002 [Vide number G.S.R. 293(E), dated the 19 <sup>th</sup> April, 2002]	<p>In the said notification, after the paragraph 4 and before the Table, the following paragraph shall be inserted, namely:-</p> <p>“5. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12<sup>th</sup> August, 2013.”.</p>
27	47/2002-Customs, dated the 22 <sup>nd</sup> April, 2002 [Vide number G.S.R. 300 (E), dated the 22 <sup>nd</sup> April, 2002]	<p>In the said notification, after the paragraph 2 and before the Explanation, the following paragraph shall be inserted, namely:-</p> <p>“3. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12<sup>th</sup> August, 2013.”.</p>
28	55/2003-Customs, dated the 1 <sup>st</sup> April, 2003 [Vide number G.S.R. 279 (E), dated the 1 <sup>st</sup> April, 2003]	<p>In the said notification, after the paragraph 4 and before the Table, the following paragraph shall be inserted, namely:-</p> <p>“5. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been</p>

		dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 <sup>th</sup> August, 2013.”.
29	56/2003-Customs, dated the 1 <sup>st</sup> April, 2003 [Vide number G.S.R. 280 (E), dated the 1 <sup>st</sup> April, 2003]	<p>In the said notification, after the opening paragraph and before the Explanation, the following paragraph shall be inserted, namely:-</p> <p>“2. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12<sup>th</sup> August, 2013.”.</p>
30	91/2004-Customs, dated the 10 <sup>th</sup> September, 2004 [Vide number G.S.R. - 604 (E), dated the 10 <sup>th</sup> September, 2004]	<p>In the said notification, after the paragraph 2 and before the Explanation, the following paragraph shall be inserted, namely:-</p> <p>“3. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12<sup>th</sup> August, 2013.”.</p>
31	93/2004-Customs, dated the 10 <sup>th</sup> September, 2004 [Vide number G.S.R. - 606 (E), dated the 10 <sup>th</sup> September, 2004]	<p>In the said notification, after the paragraph 3 and before the Explanation, the following paragraph shall be inserted, namely:-</p> <p>“4. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not</p>

		<p>exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12<sup>th</sup> August, 2013.”.</p>
32	<p>94/2004-Customs, dated the 10<sup>th</sup> September, 2004 [Vide number G.S.R. - 607 (E), dated the 10<sup>th</sup> September, 2004]</p>	<p>In the said notification, after the paragraph (2) and before the Explanation, the following paragraph shall be inserted, namely:-</p> <p>“(3). In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12<sup>th</sup> August, 2013.”.</p>
33	<p>97/2004-Customs, dated the 17<sup>th</sup> September, 2004 [Vide number G.S.R. 620 (E), dated the 17<sup>th</sup> September, 2004]</p>	<p>In the said notification, after the paragraph 5 and before the Explanation, the following paragraph shall be inserted, namely:-</p> <p>“6. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12<sup>th</sup> August, 2013.”.</p>
34	<p>40/2006-Customs, dated the 1<sup>st</sup> May, 2006 [Vide number G.S.R. 260 (E), dated the 1<sup>st</sup> May, 2006]</p>	<p>In the said notification, after the paragraph 3 and before the Explanation, the following paragraph shall be inserted, namely:-</p> <p>“4. In a case of default in export obligation, when the duty on</p>

		goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 <sup>th</sup> August, 2013.”.
35	64/2008-Customs, dated the 9 <sup>th</sup> May, 2008 [ <i>Vide</i> number G.S.R. 349 (E), dated the 9 <sup>th</sup> May, 2008]	<p>In the said notification, after the paragraph 4 and before the Explanation, the following paragraph shall be inserted, namely:-</p> <p>“5. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12<sup>th</sup> August, 2013.”.</p>
36	136/2008-Customs, dated the 24 <sup>th</sup> December, 2008 [ <i>Vide</i> number G.S.R. - 878 (E), dated the 24 <sup>th</sup> December, 2008]	<p>In the said notification, after the paragraph 3 and before the Explanation, the following paragraph shall be inserted, namely:-</p> <p>“4. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12<sup>th</sup> August, 2013.”.</p>

[F.No.605/32/2013-DBK ]

(Sanjay Kumar)  
Under Secretary to the Government of India

Note:

- (i) The principal notification number 160/1992-Customs, dated the 20<sup>th</sup> April, 1992 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 423(E), dated the 20<sup>th</sup> April, 1992 and was last amended *vide* Section 60 of the Finance Act, 2006.
- (ii) The principal notification number 203/1992-Customs, dated the 19<sup>th</sup> May, 1992 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 536 (E), dated the 19<sup>th</sup> May, 1992 and was last amended by notification No. 101/1995-Customs, dated the 26<sup>th</sup> May, 1995 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *videnumber* G.S.R.428 (E), dated the 26<sup>th</sup> May, 1995.
- (iii) The principal notification number 204/1992-Customs, dated the 19<sup>th</sup> May, 1992 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 537(E), dated the 19<sup>th</sup> May, 1992 and was last amended by notification No. 32/1998-Customs, dated the 4<sup>th</sup> June, 1998 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *videnumber* G.S.R. 338 (E), dated the 4<sup>th</sup> June, 1998.
- (iv) The principal notification number 307/1992-Customs, dated the 28<sup>th</sup> December, 1992 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 946 (E), dated the 28<sup>th</sup> December, 1992 and was last amended by notification No. 108/1995-Customs, dated the 5<sup>th</sup> June, 1995 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 478(E), dated the 5<sup>th</sup> June, 1995.
- (v) The principal notification number 104/1993-Customs, dated the 16<sup>th</sup> March, 1993 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 287 (E), dated the 16<sup>th</sup> March, 1993 and was last amended by notification No. 105/1995-Customs, dated the 2<sup>nd</sup> June, 1995 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.474(E), dated the 2<sup>nd</sup> June, 1995.
- (vi) The principal notification number 122/1993-Customs, dated the 14<sup>th</sup> May, 1993 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 417 (E), dated the 14<sup>th</sup> May, 1993 and was last amended by notification No. 108/1995-Customs, dated the 5<sup>th</sup> June, 1995 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *videnumber* G.S.R. 478 (E), dated the 5<sup>th</sup> June, 1995.
- (vii) The principal notification number 79/1995-Customs, dated the 31<sup>st</sup> March, 1995 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 308(E), dated the 31<sup>st</sup> March, 1995 and was last amended by notification No. 125/2002-Customs, dated the 12<sup>th</sup> November, 2002 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.760 (E), dated the 12<sup>th</sup> November, 2002.
- (viii) The principal notification number 80/1995-Customs, dated the 31<sup>st</sup> March, 1995 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 309 (E), dated the 31<sup>st</sup> March, 1995 and was last amended by notification No. 125/2002-Customs, dated the 12<sup>th</sup> November, 2002 published in the

Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.760 (E), dated the 12<sup>th</sup> November, 2002.

- (ix) The principal notification number 106/1995-Customs, dated the 2<sup>nd</sup> June, 1995 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 475(E), dated the 2<sup>nd</sup> June, 1995 and was last amended by notification No. 27/1996-Customs, dated the 15<sup>th</sup> June, 1996 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.241 (E), dated the 15<sup>th</sup> June, 1996.
- (x) The principal notification number 107/1995-Customs, dated the 2<sup>nd</sup> June, 1995 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 476(E), dated the 2<sup>nd</sup> June, 1995 and was last amended by notification No. 28/1996-Customs, dated the 15<sup>th</sup> June, 1996 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.242 (E), dated the 15<sup>th</sup> June, 1996.
- (xi) The principal notification number 110/1995-Customs, dated the 5<sup>th</sup> June, 1995 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 480 (E), dated the 5<sup>th</sup> June, 1995 and was last amended by notification No. 113/2002-Customs, dated the 16<sup>th</sup> October, 2002 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 704 (E), dated the 16<sup>th</sup> October, 2002.
- (xii) The principal notification number 111/1995-Customs, dated the 5<sup>th</sup> June, 1995 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 481 (E), dated the 5<sup>th</sup> June, 1995 and was last amended by notification No. 65/2004-Customs, dated the 22<sup>nd</sup> June, 2004 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.376 (E), dated the 22<sup>nd</sup> June, 2004.
- (xiii) The principal notification number 130/1995-Customs, dated the 25<sup>th</sup> August, 1995 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 598(E), dated the 25<sup>th</sup> August, 1995 and was last amended by notification No. 163/1995-Customs, dated the 1<sup>st</sup> December, 1995 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.769 (E), dated the 1<sup>st</sup> December, 1995 .
- (xiv) The principal notification number 148/1995-Customs, dated the 19<sup>th</sup> September, 1995 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 657(E), dated the 19<sup>th</sup> September, and was last amended by notification No. 125/2002-Customs, dated the 12<sup>th</sup> November, 2002 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.760 (E), dated the 12<sup>th</sup> November, 2002.
- (xv) The principal notification number 149/1995-Customs, dated the 19<sup>th</sup> September, 1995 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 658 (E), dated the 19<sup>th</sup> September, 1995 and was last amended by notification No. 125/2002-Customs, dated the 12<sup>th</sup> November, 2002 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 760 (E), dated the 12<sup>th</sup> November, 2002.
- (xvi) The principal notification number 28/1997-Customs, dated the 1<sup>st</sup> April, 1997 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 184(E), dated the 1<sup>st</sup> April, 1997 and was last amended by notification No. 29/2004-

Customs, dated the 28<sup>th</sup> January, 2004 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.80(E), dated the 28<sup>th</sup> January, 2004.

- (xvii) The principal notification number 29/1997-Customs, dated the 1<sup>st</sup> April, 1997 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 185(E), dated the 1<sup>st</sup> April, 1997 and was last amended by notification No. 65/2004-Customs, dated the 22<sup>nd</sup> June, 2004 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.376 (E), dated the 22<sup>nd</sup> June, 2004.
- (xviii) The principal notification number 30/1997-Customs, dated the 1<sup>st</sup> April, 1997 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 186 (E), dated the 1<sup>st</sup> April, 1997 and was last amended by notification No. 63/2004-Customs, dated the 14<sup>th</sup> May, 2004 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 314 (E), dated the 14<sup>th</sup> May, 2004.
- (xix) The principal notification number 31/1997-Customs, dated the 1<sup>st</sup> April, 1997 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 187(E), dated the 1<sup>st</sup> April, 1997 and was last amended by notification No. 63/2004-Customs, dated the 14<sup>th</sup> May, 2004 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 314(E), dated the 14<sup>th</sup> May, 2004.
- (xx) The principal notification number 77/1998-Customs, dated the 16<sup>th</sup> October, 1998 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 623 (E), dated the 16<sup>th</sup> October, 1998 and was last amended by notification No. 63/2004-Customs, dated the 14<sup>th</sup> May, 2004 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 314 (E), dated the 14<sup>th</sup> May, 2004.
- (xxi) The principal notification number 48/1999-Customs, dated the 29<sup>th</sup> April, 1999 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 299(E), dated the 29<sup>th</sup> April, 1999 and was last amended by notification No. 63/2004-Customs, dated the 14<sup>th</sup> May, 2004 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 314 (E), dated the 14<sup>th</sup> May, 2004.
- (xxii) The principal notification number 49/2000-Customs, dated the 27<sup>th</sup> April, 2000 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 365 (E), dated the 27<sup>th</sup> April, 2000 and was last amended by notification No. 65/2008-Customs, dated the 9<sup>th</sup> May, 2008 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.350(E), dated the 9<sup>th</sup> May, 2008.
- (xxiii) The principal notification number 50/2000-Customs, dated the 27<sup>th</sup> April, 2000 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 366 (E), dated the 27<sup>th</sup> April, 2000 and was last amended by notification No. 63/2004-Customs, dated the 14<sup>th</sup> May, 2004 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 314 (E), dated the 14<sup>th</sup> May, 2004.
- (xxiv) The principal notification number 51/2000-Customs, dated the 27<sup>th</sup> April, 2000 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 367(E), dated the 27<sup>th</sup> April, and was last amended by notification No. 63/2004-



Customs, dated the 14<sup>th</sup> May, 2004 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 314 (E), dated the 14<sup>th</sup> May, 2004.

- (xxv) The principal notification number 43/2002-Customs, dated the 19<sup>th</sup> April, 2002 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 292(E), dated the 19<sup>th</sup> April, 2002 and was last amended by notification No. 19/2009-Customs, dated the 24<sup>th</sup> February, 2009 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.111 (E), dated the 24<sup>th</sup> February, 2009.
- (xxvi) The principal notification number 44/2002-Customs, dated the 19<sup>th</sup> 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 19<sup>th</sup> April, 2002 and was last amended by notification No. 65/2008-Customs, dated the 9<sup>th</sup> May, 2008 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.350 (E), dated the 9<sup>th</sup> May, 2008.
- (xxvii) The principal notification number 47/2002-Customs, dated the 22<sup>nd</sup> April, 2002 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 300(E), dated the 22<sup>nd</sup> April, 2002 and was last amended by notification No. 19/2009-Customs, dated the 24<sup>th</sup> February, 2009 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 111 (E), dated the 24<sup>th</sup> February, 2009.
- (xxviii) The principal notification number 55/2003-Customs, dated the 1<sup>st</sup> 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 1<sup>st</sup> April, 2003 and was last amended by notification No. 19/2009-Customs, dated the 24<sup>th</sup> February, 2009 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 111 (E), dated the 24<sup>th</sup> February, 2009.
- (xxix) The principal notification number 56/2003-Customs, dated the 1<sup>st</sup> April, 2003 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 280 (E), dated the 1<sup>st</sup> April, 2003 and was last amended by notification No. 19/2009-Customs, dated the 24<sup>th</sup> February, 2009 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 111 (E), dated the 24<sup>th</sup> February, 2009.
- (xxx) The principal notification number 91/2004-Customs, dated the 10<sup>th</sup> September, 2004 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 604 (E), dated the 10<sup>th</sup> September, 2004 and was last amended by notification No. 20/2013-Customs, dated the 3rd April, 2013 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.203 (E), dated the 3rd April, 2013.
- (xxxi) The principal notification number 93/2004-Customs, dated the 10<sup>th</sup> September, 2004 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 606(E), dated the 10<sup>th</sup> September, 2004 and was last amended by notification No. 20/2013-Customs, dated the 3rd April, 2013 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.203 (E), dated the 3rd April, 2013.
- (xxxii) The principal notification number 94/2004-Customs, dated the 10<sup>th</sup> September, 2004 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 607(E), dated the 10<sup>th</sup> September, 2004 and was last amended by

notification No. 20/2013-Customs, dated the 3rd April, 2013 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.203 (E), dated the 3rd April, 2013.

- (xxxiii) The principal notification number 97/2004-Customs, dated the 17<sup>th</sup> 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 17<sup>th</sup> September, 2004 and was last amended by notification No. 20/2013-Customs, dated the 3rd April, 2013 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.203 (E), dated the 3rd April, 2013.
- (xxxiv) The principal notification number 40/2006-Customs, dated the 1<sup>st</sup> May, 2006 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 260 (E), dated the 1<sup>st</sup> May, 2006 and was last amended by notification No. 20/2013-Customs, dated the 3rd April, 2013 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.203 (E), dated the 3rd April, 2013.
- (xxxv) The principal notification number 64/2008-Customs, dated the 9<sup>th</sup> 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 9<sup>th</sup> May, 2008 and was last amended by Finance Act, 2011.
- (xxxvi) The principal notification number 136/2008-Customs, dated the 24<sup>th</sup> 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 24<sup>th</sup> December, 2008 and was last amended by Finance Act, 2011.