

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (ii)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

New Delhi, the 30th March, 2023
No.18/2023-Customs (N.T.)

S.O..... (E).- In exercise of the powers conferred by sub-section (4) of section 51A of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs on being satisfied that it is necessary and expedient so to do, hereby exempts the deposits,-

- I. with respect to goods imported or exported in customs stations where customs automated system is not in place;
- II. with respect to goods imported or exported in International Courier Terminals;
- III. with respect to accompanied baggage;
- IV. other than those used for making electronic payment of, -
 - a. any duty of customs, including cesses and surcharges levied as duties of customs;
 - b. integrated tax;
 - c. Goods and Service Tax Compensation Cess;
 - d. interest, penalty, fees or any other amount payable under the Act, or Customs Tariff Act, 1975 (51 of 1975),

from all of the provisions of section 51A of the said Act.

2. This notification shall come into effect from the 1st April, 2023 and shall be effective till the 30th April, 2023.

[F. No. 442/02/2017-Cus IV(Pt)]


ANANTH RATHAKRISHNAN, Director (Customs).