

[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. 09/2022-Customs

New Delhi, the 1<sup>st</sup> February, 2022

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, on being satisfied that it is necessary in the public interest so to do, hereby amends the following notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of the Table below, to the extent specified in the corresponding entry in column (3) of the Table, namely: -

**Table**

<b>S. No.</b>	<b>Notification number</b>	<b>Amendments</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	Notification No. 146/94-Customs, dated the 13 <sup>th</sup> July, 1994 <i>vide</i> number G.S.R. 575(E), dated the 13 <sup>th</sup> July, 1994.	In the said notification, after the TABLE, the following <i>Explanation</i> shall be inserted, namely: - “ <b>Explanation.</b> – For the removal of doubts, it is hereby clarified that under the provisions of sub-section (4A) of section 25 of the Customs Act, 1962, this conditional exemption shall, unless varied or rescinded, be valid upto the 31 <sup>st</sup> March, 2023.”;
2.	Notification No. 147/94-Customs, dated the 13 <sup>th</sup> July, 1994 <i>vide</i> number G.S.R. 576(E), dated the 13 <sup>th</sup> July, 1994.	In the said notification, after the TABLE, the following <i>Explanation</i> shall be inserted, namely: - “ <b>Explanation.</b> – For the removal of doubts, it is hereby clarified that under the provisions of sub-section (4A) of section 25 of the Customs Act, 1962, this conditional exemption shall, unless varied or rescinded, be valid upto the 31 <sup>st</sup> March, 2023.”;
3.	Notification No. 39/96-Customs, dated the 23 <sup>rd</sup> July, 1996 <i>vide</i> number G.S.R. 291(E), dated the 23 <sup>rd</sup> July, 1996.	In the said notification, - (i) in the TABLE, S. Nos. 14, 15, 17, 18, 19, 24, 29, 30, 31, 31A, 31B, 32, 33, 35, 36, 38, 39, 40, 41, 42, 43, and the entries relating thereto shall be omitted; (ii) after paragraph 2, the following <i>Explanation</i> shall be inserted, namely: - “ <b>Explanation.</b> – For the removal of doubts, it is hereby clarified that under the provisions of sub-section (4A) of section 25 of the Customs Act,

		1962, this conditional exemption shall, unless varied or rescinded, be valid upto the 31 <sup>st</sup> March, 2023.”;
4.	Notification No. 50/96-Customs, dated the 23 <sup>rd</sup> July, 1996 <i>vide</i> number G.S.R. 302(E), dated the 23 <sup>rd</sup> July, 1996.	In the said notification, the following <i>Explanation</i> shall be inserted, at the end, namely: - “ <b>Explanation.</b> – For the removal of doubts, it is hereby clarified that under the provisions of sub-section (4A) of section 25 of the Customs Act, 1962, this conditional exemption shall, unless varied or rescinded, be valid upto the 31 <sup>st</sup> March, 2023.”;
5.	Notification No. 30/2004-Customs, dated the 28 <sup>th</sup> January, 2004 <i>vide</i> number G.S.R. 81(E), dated the 28 <sup>th</sup> January, 2004.	In the said notification, the following <i>Explanation</i> shall be inserted, at the end, namely: - “ <b>Explanation.</b> – For the removal of doubts, it is hereby clarified that under the provisions of sub-section (4A) of section 25 of the Customs Act, 1962, this conditional exemption shall, unless varied or rescinded, be valid upto the 31 <sup>st</sup> March, 2023.”;
6.	Notification No. 81/2005-Customs, dated the 8 <sup>th</sup> September, 2005 <i>vide</i> number G.S.R. 569(E), dated the 8 <sup>th</sup> September, 2005.	In the said notification, the following <i>Explanation</i> shall be inserted, at the end, namely: - “ <b>Explanation.</b> – For the removal of doubts, it is hereby clarified that under the provisions of sub-section (4A) of section 25 of the Customs Act, 1962, this conditional exemption shall, unless varied or rescinded, be valid upto the 31 <sup>st</sup> March, 2023.”;
7.	Notification No. 5/2017-Customs, dated the 2 <sup>nd</sup> February, 2017 <i>vide</i> number G.S.R. 89(E), dated the 2 <sup>nd</sup> February, 2017.	In the said notification, the following <i>Explanation</i> shall be inserted, at the end, namely: - “ <b>Explanation.</b> – For the removal of doubts, it is hereby clarified that under the provisions of sub-section (4A) of section 25 of the Customs Act, 1962, this conditional exemption shall, unless varied or rescinded, be valid upto the 31 <sup>st</sup> March, 2023.”;
8.	Notification No. 16/2017-Customs, dated the 20 <sup>th</sup> April, 2017 <i>vide</i> number G.S.R. 394(E), dated the 20 <sup>th</sup> April, 2017.	In the said notification, after the TABLE, the following <i>Explanation</i> shall be inserted, namely- “ <b>Explanation.</b> – For the removal of doubts, it is hereby clarified that under the provisions of sub-section (4A) of section 25 of the Customs Act, 1962, this conditional exemption shall, unless varied or rescinded, be valid upto the 31 <sup>st</sup> March, 2023.”;
9.	Notification No. 32/2017-Customs, dated the 30 <sup>th</sup> June, 2017 <i>vide</i> number G.S.R. 767(E), dated the 30 <sup>th</sup> June, 2017.	In the said notification, in the TABLE, against S. No. 2, in column (3), the following <i>Explanation</i> shall be inserted, at the end, namely: - “ <b>Explanation.</b> – For the removal of doubts, it is hereby clarified that under the provisions of sub-section (4A) of section 25 of the Customs Act, 1962, this conditional exemption shall, unless varied or rescinded, be valid upto the 31 <sup>st</sup> March, 2023.”;

2. This notification shall come into force on the 2<sup>nd</sup> February, 2022.

[F. No. 334/01/2022-TRU]

(Nitish Karnatak)  
Under Secretary to Government of India

**Note:**

1. The principal notification No. 146/94-Customs, dated the 13<sup>th</sup> July, 1994 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* G.S.R. 575(E), dated the 13<sup>th</sup> July, 1994 and was last amended by notification No.43/2017-Customs, dated the 30<sup>th</sup> June, 2017, *vide* number G.S.R. 778(E), dated the 30<sup>th</sup> June, 2017.
2. The principal notification No. 147/94-Customs, dated the 13<sup>th</sup> July, 1994 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.576(E), dated the 13<sup>th</sup> July, 1994 and was last amended by notification No.106/2008-Customs, dated the 22<sup>nd</sup> September, 2008, *vide* number G.S.R.671(E), dated the 22<sup>nd</sup> September, 2008.
3. The principal notification No. 39/96-Customs, dated the 23<sup>rd</sup> July, 1996 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.291(E), dated the 23<sup>rd</sup> July, 1996 and was last amended by notification No. 33/2019-Customs, dated the 30<sup>th</sup> September, 2019, *vide* number G.S.R. 706(E), dated the 30<sup>th</sup> September, 2019.
4. The principal notification No. 50/96-Customs, dated the 23<sup>rd</sup> July, 1996 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.302(E), dated the 23<sup>rd</sup> July, 1996 and was last amended by notification No. 44/2017-Customs, dated the 30<sup>th</sup> June, 2017, *vide* number G.S.R.779(E), dated the 30<sup>th</sup> June, 2017.
5. The principal notification No. 30/2004-Customs, dated the 28<sup>th</sup> January, 2004 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.81(E), dated the 28<sup>th</sup> January, 2004 and was last amended by notification No. 44/2017-Customs, dated the 30<sup>th</sup> June, 2017, *vide* number G.S.R. 779(E), dated the 30<sup>th</sup> June, 2017.

6. The principal notification No. 81/2005-Customs, dated the 8<sup>th</sup> September, 2005 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.569(E), dated the 8<sup>th</sup> September, 2005 and was last amended by notification No. 22/2016-Customs, dated the 1<sup>st</sup> March, 2016, *vide* number G.S.R. 216(E), dated the 1<sup>st</sup> March, 2016.
  
7. The principal notification No. 5/2017-Customs, dated the 2<sup>nd</sup> February, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.89(E), dated the 2<sup>nd</sup> February, 2017.
  
8. The principal notification No. 16/2017-Customs, dated the 20<sup>th</sup> April, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.394(E), dated the 20<sup>th</sup> April, 2017 and was last amended by notification No. 41/2020-Customs, dated the 29<sup>th</sup> October, 2020, *vide* number G.S.R. 683(E), dated the 29<sup>th</sup> October, 2020.
  
9. The principal notification No. 32/2017-Customs dated 30<sup>th</sup> June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.767(E), dated the 30<sup>th</sup> June, 2017.