

[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
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

Notification
No. 23/2023-Customs (N.T.)

New Delhi, the 31st March 2023

G.S.R.... (E).- In exercise of the powers conferred by section 157 read with section 84 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following regulations to further amend the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010, namely: -

1. Short title and commencement. - (1) These regulations may be called the Courier Imports and Exports (Electronic Declaration and Processing) Amendment Regulations, 2023.

(2) They shall come into force on the 1st April, 2023.

2. In the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010, in regulation 2, in sub-regulation (2), -

(i) in clause (b), the proviso shall be deleted and for the punctuation ":", the punctuation ";" shall be substituted;

(ii) in clause (c), in sub-clause (ii), for the words "five lakh", at both the places where they occur, the words "ten lakh" shall be substituted.

[F. No. 451/12/2022-Cus.V]

(Harish Kumar)
Under Secretary to the Government of India

Note:- The principal notification No. 36/2010-Customs (N.T.), dated the 5th May, 2010 was published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), *vide* number G.S.R. 385(E), dated the 5th May, 2010 and was last amended *vide* notification No. 81/2022-Customs (N.T.), dated the 23rd September 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) *vide* number G.S.R. 722(E), dated the 23rd September 2022.

