

[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. 02/2024-Customs

New Delhi, the 15<sup>th</sup> January, 2024

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 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 entries in column (3) of the said Table, namely:-

**Table**

<b>S. No.</b> <b>(1)</b>	<b>Notification No. and Date</b> <b>(2)</b>	<b>Amendments</b> <b>(3)</b>
1.	48/2021-Customs, dated the 13 <sup>th</sup> October, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), <i>vide</i> number G.S.R. 733(E), dated the 13 <sup>th</sup> October, 2021	In the said notification, in paragraph 2, for the figures "2024", the figures "2025" shall be substituted;
2.	49/2021-Customs, dated the 13 <sup>th</sup> October, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), <i>vide</i> number G.S.R. 734(E), dated the 13 <sup>th</sup> October, 2021	In the said notification, in paragraph 2, the words, figures, and letters "Provided that nothing contained in this notification shall apply to the goods specified against serial numbers 1, 2 and 3 of the Table above on or after the 1st day of April, 2024." shall be omitted.

[F. No. CBIC-190354/9/2024-TO(TRU-I)]

(Amreeta Titus)  
Deputy Secretary

**Note:**

1. The principal notification No. 48/2021-Customs, dated the 13<sup>th</sup> October, 2021, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 733(E), dated the 13<sup>th</sup> October, 2021, and was last amended *vide* notification No. 39/2023-Customs, dated the 14<sup>th</sup> June, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 439(E), dated the 14<sup>th</sup> June, 2023.

2. The principal notification No. 49/2021-Customs, dated the 13<sup>th</sup> October, 2021, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 734(E), dated the 13<sup>th</sup> October, 2021, and was last amended *vide* notification No. 65/2023-Customs, dated the 21<sup>st</sup> December, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), *vide* number G.S.R. 904(E), dated the 21<sup>st</sup> December, 2023.