

[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. 41/2024-Customs

New Delhi, the 31<sup>st</sup> July, 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) and sub-section (12) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 50/2017-Customs, dated the 30<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 785(E), dated the 30<sup>th</sup> June, 2017, namely:-

In the said notification, -

(I) in the Table, after S. No. 606 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
“606A.	9802 00 00	All goods (excluding undenatured ethyl alcohol of any alcoholic strength) for use in:- (i) laboratory; or (ii) Research and Development purposes.	10%	-	123”;

(II) in the Annexure, after Condition No. 122 and the entries relating thereto, the following condition and entries shall be inserted, namely: -

“123.	If, the importer submits an undertaking before the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, that the goods so imported shall be for use in laboratory or for use in research and development purposes and shall not be sold or traded after importation and that in case of failure to comply with this condition, he shall be liable to pay, in respect of such quantity of the said goods as is proved to have not been so used for the specified purposes, an amount equal to the duty leviable on such quantity but for the exemption under this notification.”.
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2. This notification shall come into force from the 1<sup>st</sup> day of August, 2024.

[F. No. CBIC-354/03/2024-TRU]

(Nitish Karnatak)  
Under Secretary

Note: The principal notification No. 50/2017-Customs, dated the 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. 785(E), dated the 30<sup>th</sup> June, 2017, and was last amended *vide* notification No. 30/2024-Customs, dated the 23<sup>rd</sup> July, 2024, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 433(E), dated the 23<sup>rd</sup> July, 2024.