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SUB-SECTION (i)]
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 26 /2017 - Customs

New Delhi, the 29th June, 2017

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 makes the following amendments in each of the notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of the Table below, which shall be amended or further amended, as the case may be, in the manner specified in the corresponding entry in column (3) of the said Table, namely :-

Table

S. No.	Notification number and date	Amendments
(1)	(2)	(3)
1.	160/92-Customs, dated the 20 th April, 1992 [<i>vide</i> number G.S.R. 423 (E), dated the 20 th April, 1992]	In the said notification, in the opening paragraph, for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.
2.	203/92-Customs, dated the 19 th May, 1992 [<i>vide</i> number G.S.R. 536 (E), dated the 19 th May, 1992]	In the said notification, in the opening paragraph, for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.
3.	204/92-Customs, dated the 19 th May, 1992 [<i>vide</i> number G.S.R. 537 (E), dated the 19 th May, 1992]	In the said notification, in the opening paragraph, for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.
4.	205/92-Customs, dated the 19 th May, 1992 [<i>vide</i> number G.S.R. 538 (E), dated the 19 th May, 1992]	In the said notification, in the opening paragraph, for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.
5.	299/92-Customs, dated the 30 th November, 1992 [<i>vide</i> number G.S.R. 900 (E), dated the 30 th November, 1992]	In the said notification, in the opening paragraph, for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.

6.	307/92-Customs, dated the 28 th December, 1992 [<i>vide</i> number G.S.R. 946 (E), dated the 28 th December, 1992]	In the said notification, in the opening paragraph, for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.
7.	101/93-Customs, dated the 16 th March, 1993 [<i>vide</i> number G.S.R. 284(E), dated the 16 th March, 1993]	In the said notification, in the opening paragraph, for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.
8.	104/93-Customs, dated the 16 th March, 1993 [<i>vide</i> number G.S.R. 287(E), dated the 16 th March, 1993]	In the said notification, in the opening paragraph, for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.
9.	122/93-Customs, dated the 14 th May, 1993 [<i>vide</i> number G.S.R. 417(E), dated the 14 th May, 1993]	In the said notification, in the opening paragraph, for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.
10.	146/93-Customs, dated the 28 th June, 1993 [<i>vide</i> number G.S.R. 482(E), dated the 28 th June, 1993]	In the said notification, for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.
11.	153/1993-Customs, dated the 13 th August, 1993 [<i>vide</i> number G.S.R. 554(E), dated the 13 th August, 1993]	In the said notification, in the opening paragraph, for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.
12.	128/94-Customs, dated the 10 th June, 1994 [<i>vide</i> number G.S.R. 506(E), dated the 10 th June, 1994]	In the said notification, in the opening paragraph,- (i) for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted; (ii) in condition (8), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.
13.	104/95-Customs, dated the 30 th May, 1995 [<i>vide</i> number G.S.R. 458 (E), dated the 30 th May, 1995]	In the said notification, in the opening paragraph,- (i) in clause (ii), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted; (ii) in condition (6), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.

14.	106/95-Customs, dated the 2 nd June, 1995 [<i>vide</i> number G.S.R. 475 (E), dated the 2 nd June, 1995]	In the said notification, in the opening paragraph, for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.
15.	107/95-Customs, dated the 2 nd June, 1995 [<i>vide</i> number G.S.R. 476 (E), dated the 2 nd June, 1995]	In the said notification, in the opening paragraph, for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.
16.	110/95-Customs, dated the 5 th June, 1995 [<i>vide</i> number G.S.R. 480(E), dated the 5 th June, 1995]	<p>In the said notification, in the opening paragraph,-</p> <p>(i) for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(ii) for condition (6), the following shall be substituted, namely:-</p> <p>“(6) The capital goods imported, assembled or manufactured are installed in the importer’s factory or premises and a certificate from the Assistant Commissioner of Customs or Deputy Commissioner of Customs having jurisdiction over the importer’s factory or premises or independent Chartered Engineer, as the case may be, is produced confirming installation and use of capital goods in importer’s factory or premises, within six months from the date of completion of imports or within such extended period as the said Assistant Commissioner of Customs or Deputy Commissioner of Customs referred to in condition (3) above, may allow.”.</p>
17.	111/95-Customs, dated the 5 th June, 1995 (<i>vide</i> number G.S.R. 481[E), Dated the 5 th June, 1995]	<p>In the said notification, in the opening paragraph,-</p> <p>(i) for the words and figure “under section 3”, at both the places where they occur, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(ii) for condition (7) the following condition shall be substituted, namely:-</p> <p>“(7) The capital goods imported, assembled or manufactured are installed in the importer’s factory or premises and a certificate from the Assistant Commissioner of Customs or Deputy Commissioner of Customs having jurisdiction over the importer’s factory or premises or independent Chartered Engineer, as the case may be, is produced confirming installation and use of capital goods in</p>

		importer's factory or premises, within six months from the date of completion of imports or within such extended period as the said Assistant Commissioner of Customs or Deputy Commissioner of Customs referred to in condition (3) above may allow.”.
18.	130/95-Customs, dated the 25 th August, 1995 [<i>vide</i> number G.S.R. 598 (E), dated the 25 th August, 1995]	In the said notification, in the opening paragraph,- (i) for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted; (ii) in condition (iv) in sub-condition (3), the words “or Central Excise” shall be omitted.
19.	148/95-Customs, dated the 19 th September, 1995 [<i>vide</i> number G.S.R. 657 (E), dated the 19 th September, 1995]	In the said notification, in the opening paragraph, for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.
20.	149/95-Customs, dated the 19 th September, 1995 [<i>vide</i> number G.S.R. 658 (E), dated the 19 th September, 1995]	In the said notification, in the opening paragraph, for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.
21.	28/97- Customs, dated the 1 st April, 1997 [<i>vide</i> number G.S.R. 184 (E), dated the 1 st April, 1997]	In the said notification, in the opening paragraph,- (i) for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted; (ii) in condition (5) for the words “a certificate from jurisdictional Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise or independent Chartered Engineer, as the case may be, is produced confirming installation and use of capital goods in importer's factory or premises, within six months from the date of completion of imports or within such extended period as the said Assistant Commissioner of Customs or Deputy Commissioner of Customs may allow:”, the words “a certificate from the Assistant Commissioner of Customs or Deputy Commissioner of Customs having jurisdiction over the importer's factory or premise or independent Chartered Engineer, as the case may be, is produced confirming installation and use of capital goods in importer's factory or premises, within six months from the date of completion of imports or within such extended period as the said Assistant Commissioner of Customs or Deputy Commissioner of Customs referred to in condition (2) above may allow:” shall be substituted.

22.	29/97- Customs, dated the 1 st April, 1997 [<i>vide</i> number G.S.R. 185 (E), dated the 1 st April, 1997]	<p>In the said notification,-</p> <p>(a) in the opening paragraph, for the words and figure “under section 3”, at both the places where they occur, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(b) in paragraph (2), in condition (6), for the words “a certificate from jurisdictional Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise or independent Chartered Engineer, as the case may be, is produced confirming installation and use of capital goods in importer’s factory or premises, within six months from the date of completion of imports or within such extended period as the said Assistant Commissioner of Customs or Deputy Commissioner of Customs may allow:”, the words “a certificate from the Assistant Commissioner of Customs or Deputy Commissioner of Customs having jurisdiction over the importer’s factory or premise or independent Chartered Engineer, as the case may be, is produced confirming installation and use of capital goods in importer’s factory or premises, within six months from the date of completion of imports or within such extended period as the said Assistant Commissioner of Customs or Deputy Commissioner of Customs referred to in condition (2) above may allow.” shall be substituted.</p>
23.	30/97- Customs, dated the 1 st April, 1997 [<i>vide</i> number G.S.R. 186 (E), dated the 1 st April, 1997]	<p>In the said notification, in the opening paragraph, for the words and figure “under Section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.</p>
24.	32/97- Customs, dated the 1 st April, 1997 [<i>vide</i> number G.S.R. 188 (E), dated the 1 st April, 1997]	<p>In the said notification, in the opening paragraph,-</p> <p>(i) for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(ii) in condition (ii) in the second proviso, the words “and Central Excise”, at both the places where they occur, shall be omitted.</p>
25.	34/97- Customs, dated the 7 th April, 1997 [<i>vide</i> number G.S.R. 197(E), dated the 7 th April, 1997]	<p>In the said notification, in the opening paragraph,-</p> <p>(i) in clause (2), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p>

		<p>(ii) in condition (vi), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(iii) in the Explanation, in clause (iii), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.</p>
26.	36/97-Customs, dated the 11 th April, 1997 [<i>vide</i> number G.S.R. 216 (E), dated the 11 th April, 1997]	In the said notification, in the opening paragraph, for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.
27.	77/98-Customs, dated the 16 th October, 1998 [<i>vide</i> number G.S.R. 623 (E), dated the 16 th October, 1998]	In the said notification, in the opening paragraph, for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.
28.	41/99-Customs, dated the 28 th April, 1999 [<i>vide</i> number G.S.R. 289(E), dated the 28 th April, 1999]	In the said notification, for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.
29.	42/99-Customs, dated the 28 th April, 1999 [<i>vide</i> number G.S.R. 290(E), dated the 28 th April, 1999]	In the said notification, in the opening paragraph, for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.
30.	48/99-Customs, dated the 29 th April, 1999 [<i>vide</i> number G.S.R. 299 (E), dated the 29 th April, 1999]	In the said notification, in the opening paragraph, for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.
31.	97/99-Customs, dated the 21 st July, 1999 [<i>vide</i> number G.S.R. 544(E), dated the 21 st July, 1999]	In the said notification, in the opening paragraph, for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.
32.	49/2000-Customs, dated the 27 th April, 2000 [<i>vide</i> number G.S.R. 365 (E), dated the 27 th April, 2000]	<p>In the said notification,-</p> <p>(i) in the opening paragraph, for the words, figures and letter “under sections 3 and 3A”, the words, figures, letter and brackets “under sub-sections (1), (3) and (5) of section 3 and section 3A” shall be substituted;</p> <p>(ii) in paragraph 2, in condition (5), for the words “The capital goods imported, assembled or manufactured are installed in the importer’s factory or premise and a certificate from the jurisdictional Assistant Commissioner of Central</p>

		Excise or Deputy Commissioner of Central Excise or any independent Chartered Engineer, as the case may be, is produced confirming installation and use of capital goods in the importer's factory or premise, within six months from the date of completion of imports or within such extended period as the said Assistant Commissioner of Customs or Deputy Commissioner of Customs may allow:”, the words, “The capital goods imported, assembled or manufactured are installed in the importer's factory or premise and a certificate from the Assistant Commissioner of Customs or Deputy Commissioner of Customs having jurisdiction over the importer's factory or premise or any independent Chartered Engineer, as the case may be, is produced confirming installation and use of the capital goods in the importer's factory or premise, within six months from the date of completion of imports or within such extended period as the said Assistant Commissioner of Customs or Deputy Commissioner of Customs referred to in condition (2) above may allow:” shall be substituted.
33.	50/2000- Customs, dated the 27 th April, 2000 [<i>vide</i> number G.S.R. 366(E), dated the 27 th April, 2000]	In the said notification, in the opening paragraph, for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.
34.	51/2000- Customs, dated the 27 th April, 2000 [<i>vide</i> number G.S.R. 367 (E), dated the 27 th April, 2000]	In the said notification, in the opening paragraph, for the words, figures and letters “from the whole of the additional duty, safeguard duty and anti-dumping duty leviable thereon respectively under sections 3, 8B and 9A”, the words, figures, letters and brackets “from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3, safeguard duty leviable thereon under section 8B and anti-dumping duty leviable thereon under section 9A” shall be substituted.
35.	56/2000-Customs, dated the 5 th May, 2000 [<i>vide</i> number G.S.R. 399(E), dated the 5 th May, 2015]	In the said notification, for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.
36.	57/2000-Customs, dated the 8 th May, 2000 [<i>vide</i> number G.S.R. 413(E), dated the 8 th May, 2000]	In the said notification, for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.
37.	86/2001-Customs, dated the 7 th August, 2001 [<i>vide</i> number G.S.R. 582(E), dated the 7 th August, 2001]	In the said notification, for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.
38.	43/2002-Customs, dated the 19 th April, 2002	In the said notification, in the opening paragraph, for the words, figures and letters “from the whole of the additional

	[vide number G.S.R. 292 (E), dated the 19 th April, 2002]	duty, safeguard duty and anti-dumping duty leviable thereon respectively under sections 3, 8B and 9A”, the words, figures, letters and brackets “from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3, safeguard duty leviable thereon under section 8B and anti-dumping duty leviable thereon under section 9A” shall be substituted.
39.	44/2002- Customs, dated the 19 th April, 2002 [vide number G.S.R. 293 (E), dated the 19 th April, 2002]	<p>In the said notification,</p> <p>(i) in the opening paragraph, for the words, figures and letter “under sections 3 and 3A”, the words, figures, letter and brackets “under sub-sections (1), (3) and (5) of section 3 and section 3A” shall be substituted;</p> <p>(ii) in paragraph 2, in condition (4), for the words “ the capital goods imported, assembled or manufactured are installed in the importer’s factory or premise and a certificate from the jurisdictional Assistant Commissioner of Central Excise or Deputy Commissioner of Central Excise or any independent Chartered Engineer, as the case may be, is produced confirming installation and use of the capital goods in the importer’s factory or premise, within six months from the date of completion of imports or within such extended period as the said Assistant Commissioner of Customs or Deputy Commissioner of Customs may allow:”, the words, “the capital goods imported, assembled or manufactured are installed in the importer’s factory or premise and a certificate from the Assistant Commissioner of Customs or Deputy Commissioner of Customs having jurisdiction over the importer’s factory or premise or any independent Chartered Engineer, as the case may be, is produced confirming installation and use of the capital goods in the importer’s factory or premise, within six months from the date of completion of imports or within such extended period as the said Assistant Commissioner of Customs or Deputy Commissioner of Customs referred to in condition (2) above may allow” shall be substituted.</p>
40.	45/2002-Customs, dated the 22 nd April, 2002 [vide number G.S.R. 298 (E), dated the 22 nd April, 2002]	<p>In the said notification, in the opening paragraph,-</p> <p>(i) in clause (b), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(ii) in condition (v), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(iii) in the Explanation, in clause (v), for the words and</p>

		figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.
41.	47/2002-Customs, dated the 22 nd April, 2002 [<i>vide</i> number G.S.R. 300 (E), dated the 22 nd April, 2002]	<p>In the said notification,</p> <p>(i) in the opening paragraph, for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(ii) in paragraph 2, for the words, figures and letters “from the whole of the additional duty, safeguard duty and anti-dumping duty leviable thereon respectively under sections 3, 8B and 9A”, the words, figures, brackets and letters “from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3, safeguard duty leviable thereon under section 8B and anti-dumping duty leviable thereon under section 9A” shall be substituted.</p>
42.	60/2002-Customs, dated the 7 th June, 2002 [<i>vide</i> number G.S.R. 416(E), dated the 7 th June, 2002]	In the said notification, in the opening paragraph, for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.
43.	53/2003- Customs, dated the 1 st April, 2003 [<i>vide</i> number G.S.R. 277 (E), dated the 1 st April, 2003]	<p>In the said notification,-</p> <p>(i) in sub-clause (b), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(ii) for condition (3), the following condition shall be substituted, namely;-</p> <p>“(3) that in respect of capital goods a certificate from the Assistant Commissioner of Customs or Deputy Commissioner of Customs having jurisdiction over the importer’s factory or premises or an independent Chartered Engineer, as the case may be, is produced confirming installation and use of the capital goods in the importer’s factory or premises, within six months from the date of imports or within such extended period as the said Assistant Commissioner of Customs or Deputy Commissioner of Customs at the port of registration of the said certificate may allow:</p> <p>Provided that where the capital goods are imported by a merchant exporter having supporting manufacturers, the capital goods may be installed in the factory or premises of the said supporting manufacturers;”;</p>

		<p>(iii) in condition (6), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(iv) in condition (7), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.</p>
44.	54/2003-Customs, dated the 1 st April, 2003 [<i>vide</i> number G.S.R. 278 (E), dated the 1 st April, 2003]	<p>In the said notification,-</p> <p>(i) in clause (b), for the words and figure “under Section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(ii) for condition (3), the following condition shall be substituted, namely;-</p> <p>“(3) in respect of any capital goods including professional equipments, or office equipments, as the case may be, a certificate from the Assistant Commissioner of Customs or Deputy Commissioner of Customs having jurisdiction over the importer’s factory or premises or an independent Chartered Engineer, as the case may be, is produced confirming its installation and use in the importer’s factory or premise, within six months from the date of imports or within such extended period as the Assistant Commissioner of Customs or Deputy Commissioner of Customs at the port of registration of the said certificate may allow;”.</p>
45.	55/2003- Customs, dated the 1 st April, 2003 [<i>vide</i> number G.S.R. 279 (E), dated the 1 st April, 2003]	<p>In the said notification,-</p> <p>(i) in the opening paragraph, for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(ii) in paragraph 2, in condition (4), for the words “ that the capital goods imported, assembled or manufactured are installed in the importer’s factory or premise and a certificate from the jurisdictional Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be, is produced confirming installation and use of capital goods in the importer’s factory or premises, within six months from the date of completion of imports or within such extended period as the said Deputy Commissioner of Customs or Assistant Commissioner of Customs may allow:”, the words namely, “that the capital goods imported, assembled or manufactured are installed in the importer’s factory or premises and a certificate from the Assistant Commissioner of Customs or Deputy Commissioner of Customs having jurisdiction over the importer’s factory or</p>

		premises, as the case may be, is produced confirming installation and use of the capital goods in the importer's factory or premises, within six months from the date of completion of imports or within such extended period as the said Assistant Commissioner of Customs or Deputy Commissioner of Customs referred to in condition (2) above may allow:" shall be substituted.
46.	56/2003-Customs, dated the 1 st April, 2003 [<i>vide</i> number G.S.R. 280 (E), dated the 1 st April, 2003]	In the said notification, in the opening paragraph, for the words and figure "under section 3", the words, figures and brackets "under sub-sections (1), (3) and (5) of section 3" shall be substituted.
47.	91/2004-Customs, dated the 10 th September, 2004 [<i>vide</i> number G.S.R. 604(E), dated the 10 th September, 2004]	<p>In the said notification,-</p> <p>(a) in the opening paragraph,-</p> <p>(i) for the words, figures and letters "from the whole of the additional duty, safeguard duty and anti-dumping duty leviable thereon respectively under sections 3, 8B and 9A", the words, figures, letters and brackets "from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3, safeguard duty leviable thereon under section 8B and anti-dumping duty leviable thereon under section 9A" shall be substituted;</p> <p>(ii) in condition (v), in the second proviso, for the words "the central excise procedure relating to job work", the words, "the central excise procedure or the goods and services tax procedure relating to job work, as the case may be" shall be substituted;</p> <p>(b) in paragraph 2, for the words, figures and letters "from the whole of the additional duty, safeguard duty and anti-dumping duty leviable thereon respectively under sections 3, 8B and 9A", the words, figures, letters and brackets "from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3, safeguard duty leviable thereon under section 8B and anti-dumping duty leviable thereon under section 9A" shall be substituted.</p>
48.	92/2004-Customs, dated the 10 th September, 2004 [<i>vide</i> number G.S.R. 605(E), dated the 10 th September, 2004]	<p>In the said notification, in the opening paragraph,-</p> <p>(i) in clause (2), for the words and figure "under section 3", the words, figures and brackets "under sub-sections (1), (3) and (5) of section 3" shall be substituted;</p> <p>(ii) for condition (iii), the following condition shall be substituted, namely:-</p>

		“(iii) that in respect of capital goods, office equipment and professional equipment a certificate from the Assistant Commissioner of Customs or Deputy Commissioner of Customs having jurisdiction over the importer’s factory or premises or an independent Chartered Engineer, as the case may be, is produced confirming installation and use of the goods in the importer’s factory or premise, within six months from the date of imports or within such extended period as the said Assistant Commissioner of Customs or Deputy Commissioner of Customs at the port of registration of the said certificate may allow;”.
49.	93/2004-Customs, dated the 10 th September, 2004 [vide number G.S.R. 606(E), dated the 10 th September, 2004]	In the said notification, in the opening paragraph,- (i) for the words, figures and letters “from the whole of the additional duty, safeguard duty and anti-dumping duty leviable thereon, respectively, under sections 3, 8B and 9A”, the words, figures, letters and brackets “from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3, safeguard duty leviable thereon under section 8B and anti-dumping duty leviable thereon under section 9A” shall be substituted; (ii) in condition (vii), in the proviso, for the words “the central excise procedure relating to job work”, the words, “the central excise procedure or the goods and services tax procedure relating to job work, as the case may be” shall be substituted.
50.	94/2004-Customs, dated the 10 th September, 2004 [vide number G.S.R. 607(E), dated the 10 th September, 2004]	In the said notification, in the opening paragraph,- (i) for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted; (ii) in condition (10), in the proviso, for the words “the central excise procedure relating to job work”, the words, “the central excise procedure or the goods and services tax procedure relating to job work, as the case may be” shall be substituted.
51.	97/2004- Customs, dated the 17 th September, 2004 [vide number G.S.R. 620(E), dated the 17 th September, 2004]	In the said notification,- (a) in the opening paragraph, in clause (ii), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted; (b) in the paragraph 2,-

		<p>(i) in condition (3), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(ii) in condition (5),-</p> <p>(a) for the words “that the capital goods imported, assembled or manufactured are installed in the importer’s factory or premises and a certificate from the jurisdictional Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be, is produced confirming installation and use of capital goods in the importer’s factory or premises, within six months from the date of completion of imports or within such extended period as the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, may allow:”, the words, “that the capital goods imported, assembled or manufactured are installed in the importer’s factory or premises and a certificate from the Assistant Commissioner of Customs or Deputy Commissioner of Customs having jurisdiction over the importer’s factory or premises, as the case may be, is produced confirming installation and use of the capital goods in the importer’s factory or premises, within six months from the date of completion of imports or within such extended period as the said Assistant Commissioner of Customs or Deputy Commissioner of Customs at the port of registration may allow:” shall be substituted;</p> <p>(b) in third proviso, for the words “jurisdictional Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise”, the words, “jurisdictional Deputy Commissioner of Customs or Assistant Commissioner of Customs” shall be substituted.</p>
52.	32/2005-Customs, dated the 8 th April, 2005 [<i>vide</i> number G.S.R. 222 (E), dated the 8 th April, 2005]	<p>In the said notification, in the opening paragraph,-</p> <p>(i) in sub-clause (b) for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(ii) in condition (4), for the words “a certificate from jurisdictional Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be, is produced confirming installation and use of goods in importer’s factory or premises within six months from the date of import or within such extended period as the Deputy Commissioner of Customs or Assistant Commissioner of Customs may allow:”, the words “a certificate from Deputy</p>

		<p>Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, having jurisdiction over the importer's factory or premises is produced confirming installation and use of goods in importer's factory or premises, within six months from the date of import or within such extended period as the Deputy Commissioner of Customs or Assistant Commissioner of Customs at the port of registration of the said certificate may allow:" shall be substituted;</p> <p>(iii) in condition (6), for the words and figure "under section 3", the words, figures and brackets "under sub-sections (1), (3) and (5) of section 3" shall be substituted;</p> <p>(iv) in condition (7), for the words and figure "under section 3", the words, figures and brackets "under sub-sections (1), (3) and (5) of section 3" shall be substituted.</p>
53.	41/2005-Customs, dated the 9 th May, 2005 [<i>vide</i> number G.S.R. 282 (E), dated the 9 th May, 2005]	<p>In the said notification, in the opening paragraph,-</p> <p>(i) in sub-clause (b), for the words and figure "under section 3", the words, figures and brackets "under sub-sections (1), (3) and (5) of section 3" shall be substituted;</p> <p>(ii) in condition (4), for the words and figure "under section 3", the words, figures and brackets "under sub-sections (1), (3) and (5) of section 3" shall be substituted.</p>
54.	89/2005-Customs, dated the 4 th October, 2005 [<i>vide</i> number G.S.R. 624(E), dated the 4 th October, 2005]	<p>In the said notification, in the opening paragraph,</p> <p>(i) in clause (b), for the words and figure "under section 3", the words, figures and brackets "under sub-sections (1), (3) and (5) of section 3" shall be substituted;</p> <p>(ii) in condition (v), for the words and figure "under section 3", the words, figures and brackets "under sub-sections (1), (3) and (5) of section 3" shall be substituted;</p> <p>(iii) in condition (vi), for the words and figure "under section 3", the words, figures and brackets "under sub-sections (1), (3) and (5) of section 3" shall be substituted.</p>
55.	40/2006-Customs, dated the 1 st May, 2006 [<i>vide</i> number G.S.R. 260(E), dated the 1 st May, 2006]	<p>In the said notification, in the opening paragraph,-</p> <p>(i) for the words, figures and letters "from the whole of the additional duty, safeguard duty and anti-dumping duty leviable thereon, respectively, under sections 3, 8B and 9A", the words, figures, letters and brackets "from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3, safeguard duty leviable thereon under</p>

		<p>section 8B and anti-dumping duty leviable thereon under section 9A” shall be substituted;</p> <p>(ii) in condition (viii), for the words “complying the central excise procedure relating to job work”, the words “complying the central excise procedure or the goods and services tax procedure relating to job work, as the case may be” shall be substituted.</p>
56.	73/2006-Customs, dated the 10 th July, 2006 [<i>vide</i> number G.S.R. 408 (E), dated the 10 th July, 2006]	<p>In the said notification, in the opening paragraph,-</p> <p>(i) in sub-clause (b) for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(ii) in condition (4), for the words “a certificate from the jurisdictional Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be, is produced confirming installation and use of goods in importer’s factory or premises within six months from the date of import or within such extended period as the Deputy Commissioner of Customs or Assistant Commissioner of Customs may allow:”, the words “a certificate from the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, having jurisdiction over the importer’s factory or premises is produced confirming installation and use of goods in importer’s factory or premises, within six months from the date of import or within such extended period as the Deputy Commissioner of Customs or Assistant Commissioner of Customs at the port of registration of the said duty credit certificate may allow:” shall be substituted;</p> <p>(iii) in condition (6), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(iv) in condition (7), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.</p>
57.	90/2006-Customs, dated the 1 st September, 2006 [<i>vide</i> number G.S.R. 528 (E), dated the 1 st September, 2006]	<p>In the said notification, in the opening paragraph,-</p> <p>(i) in clause (b), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(ii) in condition (5), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p>

		(iii) in condition (6), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.
58.	91/2006-Customs, dated the 1 st September, 2006 [vide number G.S.R. 529 (E), dated the 1 st September, 2006]	<p>In the said notification, in the opening paragraph,-</p> <p>(i) in clause (b), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(ii) in condition (5), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(iii) in condition (6), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.</p>
59.	64/2008-Customs, dated the 9 th May, 2008 [vide number G.S.R. 349(E), dated the 9 th May, 2008]	<p>In the said notification,-</p> <p>(a) in the opening paragraph, in clause (ii), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(b) in paragraph 2,-</p> <p>(i) in condition (4), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(ii) in condition (7),-</p> <p>(a) for the words “a certificate from the jurisdictional Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be, is produced confirming installation and use of capital goods in the importer’s factory or premises, within six months from the date of completion of imports or within such extended period as the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, may allow:”, the words “a certificate from the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, having jurisdiction over the importer’s factory or premises is produced confirming installation and use of capital goods in importer’s factory or premises, within six months from the date of completion of imports or within such extended period as the Deputy Commissioner of Customs or Assistant Commissioner of</p>

		<p>Customs, as the case may be, referred to in condition (3) above may allow:” shall be substituted;</p> <p>(b) in the fourth proviso, for the words “the jurisdictional Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be,” the words “the jurisdictional Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be,” shall be substituted.</p>
60.	136/2008- Customs, dated the 24 th December, 2008 [vide number G.S.R. 878 (E), dated the 24 th December, 2008]	<p>In the said notification,-</p> <p>(a) in the opening paragraph, in clause (ii), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.</p> <p>(b) in paragraph 2,-</p> <p>(i) in condition (5), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(ii) in condition (8),-</p> <p>(A) for the words “a certificate from the jurisdictional Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be, is produced confirming installation and use of capital goods in the Authorization Holder’s factory or premises, within six months from the date of completion of imports or within such extended period as the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, may allow:”, the words “a certificate from the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, having jurisdiction over the Authorization Holder’s factory or premises is produced confirming installation and use of capital goods in Authorization Holder’s factory or premises, within six months from the date of completion of imports or within such extended period as the Deputy Commissioner of Customs or Assistant Commissioner of Customs referred to in condition (4) above may allow:” shall be substituted;</p> <p>(B) in the third proviso, for the words “the jurisdictional Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be,” the words “the jurisdictional Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be,”</p>

		shall be substituted.
61.	14/2009-Customs, dated the 19 th February, 2009 [vide number G.S.R. 103 (E), dated the 19 th February, 2009]	<p>In the said notification, in the opening paragraph,-</p> <p>(i) in clause (b), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(ii) in condition (5), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(iii) in condition (6), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.</p>
62.	91/2009-Customs, dated the 11 th September, 2009 [vide number G.S.R. 657 (E), dated the 11 th September, 2009]	<p>In the said notification, in the opening paragraph,</p> <p>(i) in sub-clause (2), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(ii) for condition (iii), the following condition shall be substituted, namely:-</p> <p>“(iii) that in respect of capital goods, office equipment and professional equipment a certificate from Deputy Commissioner of Customs or Assistant Commissioner of Customs having jurisdiction over importer’s factory or premises or an independent Chartered Engineer, as the case may be, is produced confirming installation and use of the goods in the importer’s factory or premises, within six months from the date of imports or within such extended period as the Deputy Commissioner of Customs or Assistant Commissioner of Customs at the port of registration of the said scrip, as the case may be, may allow;”.</p>
63.	92/2009-Customs, dated the 11 th September, 2009 [vide number G.S.R. 658 (E), dated the 11 th September, 2009]	<p>In the said notification, in the opening paragraph,-</p> <p>(i) in clause (b), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(ii) in condition (v), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(iii) in condition (vi), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.</p>

64.	93/2009-Customs, dated the 11 th September, 2009 [<i>vide</i> number G.S.R. 659 (E), dated the 11 th September, 2009]	In the said notification, in the opening paragraph,- (i) in clause (b), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted; (ii) in condition (v), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted. (iii) in condition (vi), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.
65.	94/2009-Customs, dated the 11 th September, 2009 [<i>vide</i> number G.S.R. 660 (E), dated the 11 th September, 2009]	In the said notification, in the opening paragraph,- (i) in clause (b), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted; (ii) in condition (v), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.
66.	95/2009-Customs, dated the 11 th September, 2009 [<i>vide</i> number G.S.R. 661 (E), dated the 11 th September, 2009]	In the said notification, in the opening paragraph,- (i) in clause (b), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted; (ii) in condition (v), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.
67.	96/2009-Customs, dated the 11 th September, 2009 [<i>vide</i> number G.S.R. 662 (E), dated the 11 th September, 2009]	In the said notification, in the opening paragraph,- (i) for the words, figures and letters “from the whole of the additional duty, safeguard duty and anti-dumping duty leviable thereon, respectively, under sections 3, 8B and 9A”, the words, figures, letters and brackets “from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3, safeguard duty leviable thereon under Section 8B, and anti-dumping duty leviable thereon under Section 9A” shall be substituted; (ii) in condition (x), in the first proviso, for the words “relevant Central Excise notifications”, the words “relevant goods and services tax provisions” shall be substituted.

68.	97/2009-Customs, dated the 11 th September, 2009 [vide number G.S.R. 663 (E), dated the 11 th September, 2009]	<p>In the said notification,-</p> <p>(a) in the opening paragraph,-</p> <p>(i) in clause (b), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(ii) in condition (v), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(iii) in condition (vi) for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(b) in the Explanation, in clause (iv), for the words and figure “under Section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.</p>
69.	98/2009-Customs, dated the 11 th September, 2009 [vide number G.S.R. 664(E), dated the 11 th September, 2009]	<p>In the said notification, in the opening paragraph,-</p> <p>(i) for the words, figures and letters “from the whole of the additional duty, safeguard duty and anti-dumping duty leviable thereon, respectively, under sections 3, 8B and 9A”, the words, figures, letters and brackets “from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3, safeguard duty leviable thereon under Section 8B, and anti-dumping duty leviable thereon under Section 9A” shall be substituted;</p> <p>(ii) in condition (ix), in the proviso, for the words “ central excise procedure relating to job work;”, the words “central excise procedure or the goods and services tax procedure relating to job work, as the case may be;” shall be substituted.</p>
70.	99/2009-Customs, dated the 11 th September, 2009 [vide number G.S.R. 665 (E), dated the 11 th September, 2009]	<p>In the said notification, in the opening paragraph,-</p> <p>(i) for the words, figures and letters “from the whole of the additional duty, safeguard duty and anti-dumping duty leviable thereon, respectively under sections 3, 8B and 9A”, the words, figures, letters and brackets “from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3, safeguard duty leviable thereon under Section 8B, and anti-dumping duty leviable thereon under Section 9A” shall be substituted.</p> <p>(ii) in condition (xi), in the first proviso, for the words</p>

		“relevant Central Excise notifications”, the words “relevant goods and services tax provisions” shall be substituted.
71.	100/2009-Customs, dated the 11 th September, 2009 [vide number G.S.R. 666(E), dated the 11 th September, 2009]	<p>In the said notification,-</p> <p>(a) in the opening paragraph, in clause (ii), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(b) in paragraph 2,-</p> <p>(i) in condition (6), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(ii) for condition (9), the following condition shall be substituted, namely:-</p> <p>“(9) that the capital goods imported, assembled or manufactured are installed in the Common Service Provider’s factory or premises and a certificate from the Deputy Commissioner of Customs or Assistant Commissioner of Customs having jurisdiction over Common Service Provider’s factory or premises, as the case may be, is produced confirming installation and use of capital goods in the Common Service Provider’s factory or premises, within six months from the date of completion of imports or within such extended period as the Deputy Commissioner of Customs or Assistant Commissioner of Customs referred to in condition (5) above, as the case may be, may allow:</p> <p>Provided that in case of import of spares, the installation certificate shall be produced within three years from the date of import:</p> <p>Provided further that if the Authorization Holder is not registered with central excise or if he is a service provider, he may produce the said certificate of installation and usage issued by an independent Chartered Engineer:</p> <p>Provided also that agro units located in Agri Export Zones or service providers in Agri export Zones may move the capital goods within the Agri Export Zones under intimation to the jurisdictional Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, subject to the condition that the importer shall maintain accurate record of such movement;”.</p>
72.	101/2009-Customs, dated	In the said notification,-

	<p>the 11th September, 2009 [vide number G.S.R. 667 (E), dated the 11th September, 2009]</p>	<p>(a) in the opening paragraph, in clause (ii), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(b) in paragraph 2,-</p> <p>(i) in condition (9), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(ii) in condition (12), for the words “a certificate from the jurisdictional Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be, is produced confirming installation and use of capital goods in the Common Service Provider’s factory or premises, within six months from the date of completion of imports or within such extended period as the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, may allow:”, the words “a certificate from the Deputy Commissioner of Customs or Assistant Commissioner of Customs having jurisdiction over factory or premises, as the case may be, is produced confirming installation and use of capital goods in the Common Service Provider’s factory or premises, within six months from the date of completion of imports or within such extended period as the Deputy Commissioner of Customs or Assistant Commissioner of Customs referred to in condition (8) above, as the case may be, may allow:” shall be substituted.</p>
73.	<p>102/2009-Customs, dated the 11th September, 2009 [vide number G.S.R. 668(E), dated the 11th September, 2009]</p>	<p>In the said notification,-</p> <p>(a) in the opening paragraph, in clause (ii), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(b) in paragraph 2,-</p> <p>(i) in condition (8), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(ii) in condition (11), for the words “a certificate from the jurisdictional Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be, is produced confirming installation and use of capital goods in the importer’s factory or premises, within six</p>

		<p>months from the date of completion of imports or within such extended period as the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, may allow:”, the words “a certificate from the Deputy Commissioner of Customs or Assistant Commissioner of Customs having jurisdiction over importer’s factory or premises, as the case may be, is produced confirming installation and use of capital goods in the importer’s factory or premises, within six months from the date of completion of imports or within such extended period as the Deputy Commissioner of Customs or Assistant Commissioner of Customs referred to in condition (7) above, as the case may be, may allow:” shall be substituted.</p>
74.	<p>103/2009-Customs, dated the 11th September, 2009 [vide number G.S.R. 669 (E), dated the 11th September, 2009]</p>	<p>In the said notification,-</p> <p>(a) in the opening paragraph, in clause (ii), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(b) in paragraph 2,-</p> <p>(i) in condition (5), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(ii) in condition (8),-</p> <p>(A) for the words “a certificate from the jurisdictional Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be, is produced confirming installation and use of capital goods in the importer’s factory or premises, within six months from the date of completion of imports or within such extended period as the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, may allow:”, the words “a certificate from the Deputy Commissioner of Customs or Assistant Commissioner of Customs having jurisdiction over importer’s factory or premises, as the case may be, is produced confirming installation and use of capital goods in the importer’s factory or premises, within six months from the date of completion of imports or within such extended period as the Deputy Commissioner of Customs or Assistant Commissioner of Customs referred to in condition (4) above, as the case may be, may allow:” shall be substituted;</p> <p>(B) for the fourth proviso, the following proviso shall be</p>

		<p>substituted, namely:-</p> <p>“Provided also that agro units located in Agri Export Zones or service providers in Agri export Zones may move the capital goods within the Agri Export Zones under intimation to the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, subject to the condition that the importer shall maintain accurate record of such movement;”.</p>
75.	104/2009-Customs, dated the 14 th September, 2009 [vide number G.S.R. 674 (E), dated the 14 th September, 2009]	<p>In the said notification,-</p> <p>(i) in clause (b), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(ii) in condition (7), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(iii) in condition (8), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.</p>
76.	112/2009-Customs, dated the 29 th September, 2009 [vide number G.S.R. 710(E), dated the 29 th September, 2009]	<p>In the said notification,-</p> <p>(a) in the opening paragraph,-</p> <p>(i) for the words, figures and letters “from the whole of the additional duty, safeguard duty and anti-dumping duty leviable thereon, respectively under sections 3, 8B and 9A”, the words, figures, letters and brackets “from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3, safeguard duty leviable thereon under Section 8B, and anti-dumping duty leviable thereon under Section 9A” shall be substituted;</p> <p>(ii) in condition (x), in the first proviso, for the words “relevant Central Excise notifications”, the words “relevant goods and services tax provisions” shall be substituted;</p> <p>(b) in paragraph 3, for the words, figures and letters “from the whole of the additional duty, safeguard duty and anti-dumping duty leviable thereon, respectively, under sections 3, 8B and 9A”, the words, figures, letters and brackets “from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3, safeguard duty leviable thereon under Section 8B, and anti-dumping duty leviable thereon under Section 9A” shall be substituted.</p>

77.	5/2013- Customs, dated the 18 th February, 2013 [vide number G.S.R. 99(E), dated the 18 th February, 2013]	<p>In the said notification,-</p> <p>(a) in the opening paragraph, in clause (b), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(b) in paragraph 2,-</p> <p>(i) in condition (4), for the words “a certificate, confirming such installation and use of the goods, from the jurisdictional Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be, which has been issued prior to the date of the first application filed by the authorisation holder for issuance of duty credit scrip against the said authorisation, is produced before the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be:”, the words “a certificate, confirming such installation and use of the goods, from the Deputy Commissioner of Customs or Assistant Commissioner of Customs having jurisdiction over importer’s factory or premises, as the case may be, which has been issued prior to the date of the first application filed by the authorisation holder for issuance of duty credit scrip against the said authorisation, is produced before the Deputy Commissioner of Customs or the Assistant Commissioner of Customs at the port of registration, as the case may be:” shall be substituted;</p> <p>(ii) in condition (18), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(iii) in condition (20), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.</p>
78.	6/2013- Customs, dated the 18 th February, 2013 [vide number G.S.R. 100(E), dated the 18 th February, 2013]	<p>In the said notification,-</p> <p>(a) in the opening paragraph, in clause (b), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(b) in paragraph 2,-</p> <p>(i) in condition (3), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p>

		<p>(ii) in condition (4),-</p> <p>(A) for the words “a certificate, confirming such installation and use of the goods, from the jurisdictional Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be, which has been issued prior to the date of the first application filed by the authorisation holder for issuance of duty credit scrip against the said authorisation, is produced before the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be:”, the words “a certificate, confirming such installation and use of the goods, from the Deputy Commissioner of Customs or Assistant Commissioner of Customs having jurisdiction over importer’s factory or premises, as the case may be, which has been issued prior to the date of the first application filed by the authorisation holder for issuance of duty credit scrip against the said authorisation, is produced before the Deputy Commissioner of Customs or the Assistant Commissioner of Customs at the port of registration, as the case may be:” shall be substituted;</p> <p>(B) for the third proviso, the following proviso shall be substituted, namely:-</p> <p>“Provided also that agro units located in Agri Export Zones or service providers in Agri export Zones may move the capital goods within the Agri Export Zones under intimation to the jurisdictional Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, subject to the condition that the importer shall maintain accurate record of such movement;”;</p> <p>(iii) in condition (18), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(iv) in condition (20), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.</p>
79.	22/2013-Customs, dated the 18 th April, 2013 [<i>vide</i> number G.S.R. 248 (E), dated the 18 th April, 2013]	<p>In the said notification,-</p> <p>(a) in the opening paragraph, in clause (ii), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(b) in paragraph 2,-</p>

		<p>(i) in condition (7), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(ii) in condition (10),-</p> <p>(A) for the words “a certificate from the jurisdictional Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be, is produced confirming installation and use of the capital goods in the importer’s factory or premises, within six months from the date of completion of imports or within such extended period as the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, may allow:”, the words “a certificate from the Deputy Commissioner of Customs or Assistant Commissioner of Customs having jurisdiction over importer’s factory or premises, as the case may be, is produced confirming installation and use of the capital goods in the importer’s factory or premises, within six months from the date of completion of imports or within such extended period as the Deputy Commissioner of Customs or Assistant Commissioner of Customs at the port of registration, as the case may be, may allow:” shall be substituted;</p> <p>(B) for the fourth proviso, the following proviso shall be substituted, namely:-</p> <p>“Provided also that agro units located in Agri Export Zones or service providers in Agri export Zones may move the capital goods within the Agri Export Zones under intimation to the jurisdictional Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, subject to the condition that the importer shall maintain accurate record of such movement;”.</p>
80.	23/2013- Customs, dated the 18 th April, 2013 [<i>vide</i> number G.S.R. 249(E), dated the 18 th April, 2013]	<p>In the said notification,-</p> <p>(a) in the opening paragraph, in clause (b), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(b) in paragraph 2,-</p> <p>(i) in condition (3), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(ii) in condition (4),-</p>

		<p>(A) for the words “at the time of registration of the said scrip a certificate, confirming such installation and use of the goods, from the jurisdictional Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be, which has been issued prior to the date of the first application filed by the authorisation holder for issuance of duty credit scrip against the said authorisation, is produced before the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be:”, the words “at the time of registration of the said scrip a certificate, confirming such installation and use of the goods, from the Deputy Commissioner of Customs or Assistant Commissioner of Customs having jurisdiction over authorization holders factory or premises, as the case may be, which has been issued prior to the date of the first application filed by the authorisation holder for issuance of duty credit scrip against the said authorisation, is produced before the Deputy Commissioner of Customs or the Assistant Commissioner of Customs at the port of registration of the said scrip, as the case may be:” shall be substituted;</p> <p>(B) for the third proviso, the following proviso shall be substituted, namely:-</p> <p>“Provided also that agro units located in Agri Export Zones or service providers in Agri export Zones may move the capital goods within the Agri Export Zones under intimation to the jurisdictional Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, subject to the condition that the importer shall maintain accurate record of such movement;”</p> <p>(iii) in condition (18), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(iv) in condition (20), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.</p>
81.	1/2014- Customs, dated the 17 th January, 2014 [vide number G.S.R. 28(E), dated the 17 th January, 2014]	In the said notification, in the opening paragraph, for the words, figures and letters “from the whole of the additional duty, safeguard duty and anti-dumping duty leviable thereon, respectively, under sections 3, 8B and 9A”, the words, figures, letters and brackets “from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3, safeguard duty leviable thereon under Section 8B, and anti-dumping duty leviable thereon under Section 9A” shall be substituted.

82.	16/2015-Customs, dated the 1 st April, 2015 [<i>vide</i> number G.S.R. 252(E), dated the 1 st April, 2015]	<p>In the said notification,-</p> <p>(a) in the opening paragraph, in clause (ii) for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(b) in paragraph 2,-</p> <p>(i) in condition (6), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(ii) for condition (9), the following condition shall be substituted, namely:-</p> <p>“(9) that the capital goods imported, assembled or manufactured, are installed and put to use, after their import, in the importer's factory or premises and a certificate from the Deputy Commissioner of Customs or Assistant Commissioner of Customs having jurisdiction over importer’s factory or premises or from an independent Chartered Engineer, is produced within a period of six months from the date of completion of imports before the Deputy Commissioner of Customs or Assistant Commissioner of Customs at the port of import confirming such installation and use of the capital goods in the importer's factory or premises:</p> <p>Provided that where the Regional Authority grants extension of the said period beyond six months from the date of completion of imports, the said overall period shall be extended by the Deputy Commissioner of Customs or Assistant Commissioner of Customs as the case may be:</p> <p>Provided further that an importer (including an importer who is a CSP) opting for the independent Chartered Engineer's certificate shall send a copy of the certificate, upon its issuance, to the jurisdictional Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, having jurisdiction over importer’s factory or premises, as intimation or record:</p> <p>Provided also that in case of import of spares, the installation certificate shall be produced within three years from the date of import:</p> <p>Provided also that in the case of manufacturer exporter and merchant exporter having supporting manufacturers or in</p>
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		<p>the case of import of irrigation equipment for use in contract farming for export of agricultural products or in the case of importer rendering services, the capital goods may be installed at the factory or premises of such other person whose name and address is endorsed, prior to installation, by the Regional Authority on the authorisation referred to in condition (1). This would apply even when Regional Authority endorses a change in the factory or premises or person. The name and address of such other person shall also be mentioned on the relevant shipping bills. This shall not apply to a CSP:</p> <p>Provided also that agro units located in Agri Export Zones or service providers in Agri Export Zones may move the capital goods within the Agri Export Zones under intimation to the jurisdictional Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, subject to the condition that the importer shall maintain accurate record of such movement;”.</p>
83.	17/2015-Customs, dated the 1 st April, 2015 [<i>vide</i> number G.S.R. 253(E), dated the 1 st April, 2015]	<p>In the said notification,-</p> <p>(a) in the opening paragraph, in clause (b) for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(b) in paragraph 2,-</p> <p>(i) for condition (4), the following condition shall be substituted, namely:-</p> <p>“(4) that the capital goods imported under the said authorisation are installed and put to use, after their import, in the authorisation holder's factory or premises and at the time of registration of the said scrip a certificate, confirming such installation and use of the goods, from the jurisdictional Deputy Commissioner of Customs or Assistant Commissioner of Customs having jurisdiction over authorization holder’s factory or premises, as the case may be, or from an independent Chartered Engineer, which has been issued prior to the date of the first application filed by the authorisation holder for issuance of duty credit scrip against the said authorisation, is produced before the Deputy Commissioner of Customs or the Assistant Commissioner of Customs at port of registration, as the case may be:</p> <p>Provided that an authorisation holder (including an authorisation holder who is a CSP) opting for the independent</p>

		<p>Chartered Engineer's certificate shall send a copy of the certificate, upon its issuance, to the jurisdictional Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, as intimation or record:</p> <p>Provided further that in the case of manufacturer authorisation holder and merchant authorisation holder having supporting manufacturers or in the case of import of irrigation equipment for use in contract farming for export of agricultural products or in the case of authorisation holder rendering services, the capital goods may be installed at the factory or premises of such other person whose name and address is endorsed, prior to installation, by the Regional Authority on the said authorisation. This would apply even when Regional Authority endorses a change in the factory or premises or person. The name and address of such other person shall also be mentioned on the shipping bills for fulfillment of the export obligation and the authorisation holder and such other person jointly and severally fulfill the export obligation and all other conditions. This shall not apply to a CSP:</p> <p>Provided also that agro units located in Agri Export Zones or service providers in Agri Export Zones may move the capital goods within the Agri Export Zones under intimation to the jurisdictional Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, subject to the condition that the authorisation holder shall maintain accurate record of such movement;”;</p> <p>(ii) in condition (18), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted;</p> <p>(iii) in condition (21), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.</p>
84.	18/2015-Customs, dated the 1 st April, 2015 [<i>vide</i> number G.S.R. 254 (E), dated the 1 st April, 2015]	<p>In the said notification, in the opening paragraph,-</p> <p>(i) for the words, figures and letters “from the whole of the additional duty, safeguard duty, transitional product specific safeguard duty and anti-dumping duty leviable thereon, respectively, under sections 3, 8B, 8C and 9A”, the words, figures, letters and brackets “from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3, safeguard duty leviable thereon under section 8B and anti-dumping duty leviable thereon under section 9A” shall be substituted;</p>

		(ii) in condition (x), in the first proviso, for the words “relevant Central Excise notifications” the words “relevant goods and services tax provisions” shall be substituted.
85.	20/2015-Customs, dated the 1 st April, 2015 [<i>vide</i> number G.S.R. 256 (E), dated 1 st April, 2015]	<p>In the said notification, in the opening paragraph,-</p> <p>(i) for the words, figures and letters “from the whole of the additional duty, safeguard duty, transitional product specific safeguard duty and anti-dumping duty leviable thereon, respectively, under sections 3, 8B, 8C and 9A”, the words, figures, letters and brackets “from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3, safeguard duty leviable thereon under section 8B and anti-dumping duty leviable thereon under section 9A” shall be substituted;</p> <p>(ii) in condition (x), in the first proviso, for the words “relevant Central Excise notifications” the words “relevant goods and services tax provisions” shall be substituted.</p>
86.	21/2015-Customs, dated the 1 st April 2015 [<i>vide</i> number G.S.R. 257(E), dated the 1 st April, 2015]	<p>In the said notification, in the opening paragraph,</p> <p>(i) for the words, figures and letters “from the whole of the additional duty, safeguard duty, transitional product specific safeguard duty and anti-dumping duty leviable thereon, respectively, under sections 3, 8B, 8C and 9A”, the words, figures, letters and brackets “from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3, safeguard duty leviable thereon under section 8B and anti-dumping duty leviable thereon under section 9A” shall be substituted.</p> <p>(ii) in condition (x), in the first proviso, for the words “relevant Central Excise notifications” the words “relevant goods and services tax provisions” shall be substituted.</p>
87.	22/2015-Customs, dated the 1 st April, 2015 [<i>vide</i> number G.S.R. 258 (E), dated the 1 st April, 2015]	In the said notification, in the opening paragraph, for the words, figures and letters “from the whole of the additional duty, safeguard duty, transitional product specific safeguard duty and anti-dumping duty leviable thereon, respectively, under sections 3, 8B, 8C and 9A”, the words, figures letters and brackets “from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3, safeguard duty leviable thereon under section 8B and anti-dumping duty leviable thereon under section 9A” shall be substituted.
88.	24/2015-Customs, dated the 8 th April, 2015 [<i>vide</i> number G.S.R.	<p>In the said notification,-</p> <p>(a) in the opening paragraph, in clause (b), for the words and</p>

	269(E), dated the 1 st April, 2015]	figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted; (b) in the paragraph 2,- (i) in condition (7), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted; (ii) in condition (9), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.
89.	25/2015-Customs, dated the 8 th April, 2015 [vide number G.S.R. 270(E), dated the 8 th April, 2015]	In the said notification,- (a) in the opening paragraph, in clause (b), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted; (b) in the paragraph 2,- (i) in condition (6), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted; (ii) in condition (8), for the words and figure “under section 3”, the words, figures and brackets “under sub-sections (1), (3) and (5) of section 3” shall be substituted.
90.	45/2016-Customs, dated the 13 th August, 2016 [vide number G.S.R. 795(E), dated the 13 th August, 2016]	In the said notification, in the opening paragraph, (i) for the words, figures and letters “from the whole of the additional duty, safeguard duty and anti-dumping duty leviable thereon, respectively, under sections 3, 8B and 9A”, the words, figures, letters and brackets “from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3, safeguard duty leviable thereon under section 8B and anti-dumping duty leviable thereon under section 9A” shall be substituted; (ii) in condition (i), in first proviso, for the words “relevant Central Excise notifications” the words “relevant goods and services tax provisions” shall be substituted.

2. This notification shall come into force with effect from the 1st day of July, 2017.

[F. No. 605/26/2017-DBK]

(Anand Kumar Jha)

Under Secretary to the Government of India

Note:

(1) The principal notification No. 160/92-Customs, dated the 20th April, 1992 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 423 (E), dated the 20th April, 1992 and was last amended by notification No. 46/2013- Customs, dated the 26th September, 2013 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 659 (E), dated the 26th September, 2013.

(2) The principal notification No. 203/92-Customs, dated the 19th May, 1992 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.536 (E), dated the 19th May, 1992 and was last amended by notification No. 46/2013- Customs, dated the 26th September, 2013 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 659 (E), dated the 26th September, 2013.

(3) The principal notification No. 204/92-Customs, dated the 19th May 1992 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 537 (E), dated the 19th May 1992 and was last amended by notification No. 46/2013- Customs, dated the 26th September, 2013 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 659 (E), dated the 26th September, 2013.

(4) The principal notification No.205/92- Customs, dated the 19th May 1992 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.538 (E), dated the 19th May 1992 and was last amended by notification No. 82/95-Customs, dated the 31st March, 1995 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 311 (E), dated the 31 March, 1995.

(5) The principal notification No. 299/92- Customs, dated the 30th November, 1992 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.900 (E), dated the 30th November, 1992 and was last amended by notification No. 101/95-Customs, dated the 26th May, 1995 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 428 (E), dated the 26th May, 1995.

(6) The principal notification No. 307/92- Customs, dated the 28th December, 1993 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 946 (E), dated the 28th December, 1993 and was last amended by notification No. 46/2013-Customs, dated the 26th September, 2013 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 659 (E), dated the 26th September, 2013.

(7) The principal notification No. 101/93-Customs, dated the 16th March, 1993 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 284 (E), dated the 16th March, 1993 and was last amended by notification No. 33/97-Customs, dated the 1st April, 1997 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 192 (E), dated the 1st April, 1997.

(8) The principal notification No. 104/93- Customs, dated the 16th March, 1993 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 287 (E), dated the 16th March, 1993 and was last amended by notification No. 46/2013-Customs, dated the 26th September, 2013 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 659 (E), dated the 26th September, 2013.

(9) The principal notification No. 122/93-Customs, dated the 14th May, 1993 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 417 (E), dated the 14th May, 1993 and was last amended by notification No. 46/2013-Customs, dated the 26th September, 2013 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 659 (E), dated the 26th September, 2013.

(10) The principal Notification No. 146/93-Cutoms dated the 28th June, 1993 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 482(E), dated the 28th June, 1993 and was last amended by notification No. 57/97-Customs dated the 3rd July, 1997 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 360(E), dated the 3rd July, 1997.

(11) The principal notification No. 153/93-Customs dated the 13th August, 1993 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 554(E), dated the 13th August, 1993 and was last amended by notification No. 01/2017- Customs dated the 20th January, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 65(E), dated the 20th January, 2017.

(12) The principal notification No. 128/94-Customs, dated the 10th June, 1994 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 506 (E), dated the 10th June, 1994 and was last amended by notification No. 67/2004-Customs, dated the 9th July, 2004 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 409 (E), dated the 9th July, 2004.

(13) The principal notification No. 104/95-Customs, dated the 30th May, 1995 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 458 (E), dated 30th May, 1995 and was last amended by notification No. 12/99-Customs, dated the 1st February, 2009 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 58 (E), dated the 1st February, 2009.

(14) The principal notification No. 106/95-Customs, dated the 2nd June, 1995 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.475 (E), dated 2nd June, 1995 and was last amended by notification No. 46/2013-Customs, dated the 26th September,

2013 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 659 (E), dated the 26th September, 2013.

(15) The principal notification No. 107/95-Customs, dated the 2nd June, 1995 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 476 (E), dated 2nd June, 1995 and was last amended by notification No. 46/2013-Customs, dated the 26th September, 2013 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 659 (E), dated the 26th September, 2013.

(16) The principal notification No.110/95-Customs, dated the 5th June, 1995 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.480 (E), dated the 5th June, 1995 and was last amended by notification No. 46/2013-Customs, dated the 26th September, 2013 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 659 (E), dated the 26th September, 2013.

(17) The principal notification No. 111/95-Customs, dated the 5th June 1995 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 81 (E), dated the 5th June, 1995 and was last amended by notification No. 46/2013-Customs, dated the 26th September, 2013 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 659 (E), dated the 26th September, 2013.

(18) The principal notification No. 130/95-Customs, dated the 25th August, 1995 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 598 (E), dated 25th August, 1995 and was last amended by notification No. 46/2013-Customs, dated the 26th September, 2013 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 659 (E), dated the 26th September, 2013.

(19) The principal notification No. 148/95-Customs, dated the 19th September, 1995 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 657(E), dated the 19th September, 1995 and was last amended by notification No. 46/2013-Customs, dated the 26th September, 2013 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 659 (E), dated the 26th September, 2013.

(20) The principal notification No. 149/95-Customs, dated the 19th September, 1995 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 658 (E), dated the 19th September, 1995 and was last amended by notification No. 46/2013-Customs, dated the 26th September, 2013 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 659 (E), dated the 26th September, 2013.

(21) The principal notification No. 28/97-Customs, dated the 1st April, 1997 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.184 (E), dated the 1st April, 1997 and was last amended by notification No. 46/2013-Customs, dated the 26th September, 2013 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 659 (E), dated the 26th September, 2013.

(22) The principal notification No. 29/97-Customs, dated the 1st April, 1997 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 185 (E), dated

the 1st April, 1997 and was last amended by notification No. 46/2013-Customs, dated the 26th September, 2013 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 659 (E), dated the 26th September, 2013.

(23) The principal notification No. 30/97-Customs, dated the 1st April, 1997 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 186 (E), dated the 1st April, 1997 and was last amended by notification No. 46/2013-Customs, dated the 26th September, 2013 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 659 (E), dated the 26th September, 2013.

(24) The principal notification No. 32/97-Customs, dated the 1st April, 1997 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.188 (E), dated the 1st April, 1997 and was last amended by notification No. 105/2003-Customs, dated the 10th July, 2003 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 538 (E), dated the 10th July, 2003.

(25) The principal notification No. 34//97-Customs, dated the 7th April, 1997 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 197 (E), dated the 7th April, 1997 and was last amended by notification No. 27/2005-Customs, dated the 2nd March, 2005 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 148 (E), dated the 2nd March, 2005.

(26) The principal notification No. 36/97-Customs, dated the 11th April, 1997 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.216 (E), dated 11th April, 1997 and was last amended by notification No. 63/2004-Customs, dated the 14th May, 2004 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 314(E), dated the 14th May, 2004.

(27) The principal notification No. 77/98-Customs, dated the 16th October, 1998 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 623 (E), dated the 16th October, 1998 and was last amended by notification No. 46/2013-Customs, dated the 26th September, 2013 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 659 (E), dated the 26th September, 2013.

(28) The principal notification No. 41/99-Cutoms dated the 28th April, 1999 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 289(E), dated the 28th April, 1999 and was last amended by notification No. 14/2017-Customs dated the 18th April, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 389(E), dated the 18th April, 2017.

(29) The principal notification No. 42/99-Customs dated the 28th April, 1999 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R No. 290(E), dated the 28th April, 1999 and was last amended by notification No. 33/2015-Customs dated the 15th May, 2015 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R No. 387(E), dated the 15th May, 2015.

(30) The principal notification No. 48/99-Customs, dated the 29th April, 1999 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 299 (E), dated the 29th April, 1999 and was last amended by notification No. 46/2013-Customs, dated the 26th September, 2013 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 659 (E), dated the 26th September, 2013.

(31) The principal notification No. 97/99-Customs, dated the 21st July, 1999 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 544(E), dated the 21st July, 1999.

(32) The principal notification No. 49/2000-Customs, dated the 27th April, 2000 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.365 (E), dated the 27th April, 2000 and was last amended by notification No. 46/2013-Customs, dated the 26th September, 2013 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 659 (E), dated the 26th September, 2013.

(33) The principal notification No. 50/2000-Customs, dated the 27th April, 2000 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 366 (E), dated 27th April, 2000 and was last amended by notification No. 46/2013-Customs, dated the 26th September, 2013 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 659 (E), dated the 26th September, 2013.

(34) The principal notification No. 51/2000-Customs, dated the 27th April, 2000 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 367 (E), dated the 27th April, 2000 and was last amended vide section 139 of Finance Act, 2016 (No. 28 of 2016).

(35) The principal notification No. 56/2000-Customs dated the 5th May, 2000 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 399(E), dated the 5th May, 2000 and was last amended by Notification No. 33/2015-Customs dated the 15th May, 2015 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 387(E), dated the 15th May, 2015.

(36) The principal notification No. 57/2000-Customs dated the 8th May, 2000 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 413(E), dated the 8th May, 2000 and was last amended by notification No. 56/2016-Customs dated the 3rd October, 2016 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 946(E), dated the 3rd October, 2016.

(37) The principal Notification No. 86/2001-Customs dated the 7th August, 2001 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 582(E), dated the 7th August, 2001.

(38) The principal notification No. 43/2002-Customs, dated the 19th April, 2002 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 292 (E), dated the 19th April, 2002 and was last amended vide section 139 of Finance Act, 2016 (No. 28 of 2016).

(39) The principal notification No. 44/2002-Customs, dated the 19th April, 2002 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 293 (E), dated 19th April, 2002 and was last amended by notification No. 46/2013-Customs, dated the 26th September, 2013 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 659 (E), dated the 26th September, 2013.

(40) The principal notification No. 45/2002-Customs, dated the 22nd April, 2002 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 298 (E), dated the 22nd April, 2002 and was last amended by notification No. 116/2007- Customs, dated the 30th November, 2007 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 745 (E), dated the 30th November, 2007.

(41) The principal notification No. 47/2002-Customs, dated the 22nd April, 2002 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 300 (E), dated the 22nd April, 2002 and was last amended by notification No. 46/2013-Customs, dated the 26th September, 2013 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 659 (E), dated the 26th September, 2013.

(42) The principal notification No. 60/2002-Customs dated the 7th June, 2002 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 416(E), dated the 7th June, 2002 and was last amended by notification No. 33/2015-Customs dated the 15th May, 2015 published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), vide number G.S.R 387(E), dated the 15th May, 2015.

(43) The principal notification No. 53/2003-Customs, dated the 1st April, 2003 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 277 (E), dated the 1st April, 2003 and was last amended by notification No. 5/2015-Customs, dated the 20th February, 2015 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 116 (E), dated the 20th February, 2015.

(44) The principal notification No. 54/2003-Customs, dated the 1st April, 2003 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 278 (E), dated the 1st April, 2003 and was last amended by notification No. 5/2015-Customs, dated the 20th February, 2015 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 116 (E), dated the 20th February, 2015.

(45) The principal notification No. 55/2003-Customs, dated the 1st April, 2003 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub- section (i), vide number G.S.R.279 (E), dated the 1st April, 2003 and was last amended by notification No. 46/2013-Customs, dated the 26th September, 2013 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 659 (E), dated the 26th September, 2013.

(46) The Principal notification No. 56/2003-Customs, dated the 1st April, 2003 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 280 (E), dated the 1st April, 2003 and was last amended by notification No. 46/2013-Customs, dated the 26th

September, 2013 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 659 (E), dated the 26th September, 2013.

(47) The Principal notification No. 91/2004-Customs, dated the 10th September, 2004 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 604 (E), dated the 10th September, 2004 and was last amended vide section 139 of Finance Act, 2016 (No. 28 of 2016).

(48) The principal notification No. 92/2004-Customs, dated the 10th September, 2004 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide Number 605 (E), dated the 10th September, 2004 and was last amended by notification No. 20/2013-Customs, dated the 3rd April, 2013 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 203 (E), dated the 3rd April, 2013.

(49) The principal notification No. 93/2004-Customs, dated the 10th September, 2004 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 606 (E), dated the 10th September, 2004 and was last amended vide section 139 of Finance Act, 2016 (No. 28 of 2016).

(50) The Principal notification No. 94/2004-Customs, dated the 10th September, 2004 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 607 (E), dated the 10th September, 2004 and was last amended by notification No. 46/2013- Customs, dated the 26th September, 2013 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 659 (E), dated the 26th September, 2013.

(51) The principal notification No. 97/2004-Customs, dated the 17th September, 2004 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 620 (E), dated the 17th September, 2004 and was last amended by notification No. 5/2015-Customs, dated the 20th February, 2015 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 116 (E), dated the 20th February, 2015.

(52) The principal notification No. 32/2005-Customs dated the 8th April, 2005 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 222 (E), dated the 8th April, 2005 and was last amended by notification No. 5/2015-Customs, dated the 20th February, 2015 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 116 (E), dated the 20th February, 2015.

(53) The principal notification No. 41/2005-Customs, dated the 9th May, 2005 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 282 (E), dated the 9th May, 2005 and was last amended by notification No. 20/2013-Customs, dated the 3rd April, 2013 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 203 (E), dated the 3rd April, 2013.

(54) The principal notification No. 89/2005-Customs dated the 4th October, 2005 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 624 (E), dated the 4th October, 2005 and was last amended by notification No. 20/2013-Customs, dated the 3rd April,

2013 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 203 (E), dated the 3rd April, 2013.

(55) The principal notification No. 40/2006-Customs, dated the 1st May, 2006 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide 260(E), dated the 1st May, 2006 and was last amended vide section 139 of the Finance Act, 2016 (No. 28 of 2016).

(56) The principal notification No. 73/2006-Customs, dated the 10th July, 2006 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 408(E), dated 10th July, 2006 and was last amended by notification No. 22/2017-Customs, dated the 31st May, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 537 (E), dated the 31st May, 2017.

(57) The principal notification No. 90/2006-Customs, dated the 1st September, 2006 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 528 (E), dated the 1st September, 2006 and was last amended by notification No. 20/2013-Customs, dated the 3rd April, 2013 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 203 (E), dated the 3rd April, 2013.

(58) The principal notification No. 91/2006-Customs, dated the 1st September, 2006 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 529 (E), dated the 1st September, 2006 and was last amended by notification No. 20/2013-Customs, dated the 3rd April, 2013 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 203 (E), dated the 3rd April, 2013.

(59) The principal notification No. 64/2008-Customs, dated the 9th May, 2008 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 349(E), dated the 9th May, 2008 and was last amended vide notification No. 46/2013- Customs, dated the 26th September, 2013 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.659 (E), dated the 26th September, 2013.

(60) The principal notification No. 136/2008- Customs, dated the 24th December, 2008 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 878 (E), dated the 24th December, 2008 and was last amended vide notification No. 46/2013- Customs, dated the 26th September, 2013 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 659 (E), dated the 26th September, 2013.

(61) The principal notification No. 14/2009-Customs, dated the 19th February, 2009 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 103 (E), dated the 19th February, 2009 and was last amended by notification No. 5/2015-Customs, dated the 20th February, 2015 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 116 (E), dated the 20th February, 2015.

(62) The principal notification No. 91/2009-Customs, dated the 11th September, 2009 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 657 (E), dated the 11th September, 2009 and was last amended by notification No. 8/2017-Customs, dated the

23rd March, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 284(E), dated the 23rd March, 2017.

(63) The principal notification No. 92/2009-Customs, dated the 11th September, 2009 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 658 (E), dated the 11th September, 2009 and was last amended by notification No. 8/2017-Customs, dated the 23rd March, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 284(E), dated the 23rd March, 2017.

(64) The principal notification No. 93/2009-Customs, dated the 11th September, 2009 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 659 (E), dated the 11th September, 2009 and was last amended by notification No. 8/2017-Customs, dated the 23rd March, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 284(E), dated the 23rd March, 2017.

(65) The principal notification No. 94/2009-Customs, dated the 11th September, 2009 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 660 (E), dated the 11th September, 2009 and was last amended by notification No. 8/2017-Customs, dated the 23rd March, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 284(E), dated the 23rd March, 2017.

(66) The principal notification No. 95/2009-Customs, dated the 11th September, 2009 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 661 (E), dated the 11th September, 2009 and was last amended by notification No. 8/2017-Customs, dated the 23rd March, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 284(E), dated the 23rd March, 2017.

(67) The principal notification No. 96/2009-Customs, dated the 11th September, 2009 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 662 (E), dated the 11th September, 2009 and was last amended by notification No. 8/2017-Customs, dated the 23rd March, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 284(E), dated the 23rd March, 2017.

(68) The principal notification No. 97/2009-Customs, dated the 11th September, 2009 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 663 (E), dated the 11th September, 2009 and was last amended by notification No. 8/2017-Customs, dated the 23rd March, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 284(E), dated the 23rd March, 2017.

(69) The principal notification No. 98/2009-Customs, dated the 11th September, 2009 September, 2009 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 664 (E), dated the 11th September, 2009 and was last amended by notification No. 8/2017-Customs, dated the 23rd March, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 284(E), dated the 23rd March, 2017.

(70) The principal notification No. 99/2009-Customs, dated the 11th September, 2009 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 665 (E),

dated the 11th September, 2009 and was last amended by notification No. 8/2017-Customs, dated the 23rd March, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 284(E), dated the 23rd March, 2017.

(71) The principal notification No. 100/2009-Customs, dated the 11th September, 2009 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 666 (E), dated the 11th September, 2009 and was last amended by notification No. 8/2017-Customs, dated the 23rd March, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 284(E), dated the 23rd March, 2017.

(72) The principal notification No. 101/2009-Customs, dated the 11th September, 2009 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 667 (E), dated the 11th September, 2009 and was last amended by notification No. 8/2017-Customs, dated the 23rd March, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 284(E), dated the 23rd March, 2017.

(73) The principal notification No. 102/2009-Customs, dated the 11th September, 2009 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 668 (E), dated the 11th September, 2009 and was last amended by notification No. 8/2017-Customs, dated the 23rd March, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 284(E), dated the 23rd March, 2017.

(74) The principal notification No. 103/2009-Customs, dated the 11th September, 2009 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 669 (E), dated the 11th September, 2009 and was last amended by notification No. 8/2017-Customs, dated the 23rd March, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 284(E), dated the 23rd March, 2017.

(75) The principal notification No. 104/2009-Customs, dated the 14th September, 2009 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 674 (E), dated the 14th September, 2009 and was last amended by notification No. 8/2017-Customs, dated the 23rd March, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 284(E), dated the 23rd March, 2017.

(76) The principal notification No. 112/2009-Customs, dated the 29th September, 2009 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 710 (E), dated the 29th September, 2009 and was last amended by notification No. 8/2017-Customs, dated the 23rd March, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 284(E), dated the 23rd March, 2017.

(77) The principal notification No. 5/2013-Customs, dated the 18th February, 2013 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 99 (E), dated the 18th February, 2013 and was last amended by notification No. 8/2017-Customs, dated the 23rd March, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 284(E), dated the 23rd March, 2017.

(78) The principal notification No. 6/2013-Customs, dated the 18th February, 2013 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 100 (E), dated the 18th February, 2013 and was last amended by notification No. 8/2017-Customs, dated the 23rd March, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 284(E), dated the 23rd March, 2017.

(79) The principal notification No. 22/2013-Customs, dated the 18th April, 2013 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 248 (E), dated the 18th April, 2013 and was last amended by notification No. 8/2017-Customs, dated the 23rd March, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 284(E), dated the 23rd March, 2017.

(80) The principal notification No. 23/2013-Customs, dated the 18th April, 2013 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 249 (E), dated the 18th April, 2013 and was last amended by notification No. 8/2017-Customs, dated the 23rd March, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 284(E), dated the 23rd March, 2017.

(81) The principal notification No. 1/2014-Customs, dated the 17th January, 2014 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.28 (E), dated the 17th January, 2014.

(82) The principal notification No. 16/2015-Customs, dated the 1st April, 2015 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.252 (E), dated the 1st April, 2015 and was last amended by notification No. 8/2017-Customs, dated the 23rd March, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 284(E), dated the 23rd March, 2017.

(83) The principal notification No. 17/2015-Customs dated the 1st April, 2015 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 251 (E), dated the 1st April, 2015.

(84) The principal notification No. 18/2015-Customs dated the 1st April, 2015 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) ,vide number G.S.R. 254 (E), dated the 1st April, 2015.

(85) The principal notification No. 20/2015-Customs dated the 1st April, 2015 was published in the gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 256 (E), dated the 1st April, 2015.

(86) The principal notification No.21/2015-Customs dated the 1st April, 2015 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 257 (E), dated the 1st April, 2015.

(87) The principal notification No. 22/2015-Customs dated the 1st April, 2015 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 258 (E), dated the 1st April, 2015.

(88) The principal notification No. 24/2015-Customs dated the 8th April, 2015 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 269 (E), dated the 1st April, 2015.

(89) The principal notification No. 25/2015-Customs dated the 8th April, 2015 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.270 (E), dated the 8th April, 2015.

(90) The principal notification No. 45/2016-Customs dated the 13th August, 2016 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 795 (E), dated the 13th August, 2016.