

**Explanatory Memorandum to Notification Nos. 02 to 12-Customs, dated the 1<sup>st</sup> February, 2023: -**

S. No.	Notification No. and Date	Description
1.	02/2023-Customs dated 1 <sup>st</sup> February, 2023	Seeks to further amend notification No. 50/2017-Customs, dated the 30 <sup>th</sup> June, 2017, so as to revise/provide exemption(s) on the specified goods.
2.	03/2023-Customs dated 1 <sup>st</sup> February, 2023	Seeks to further amend notification No. 11/2021-Customs dated 1 <sup>st</sup> February, 2021, so as to levy/exempt Agriculture and Infrastructure Development Cess (AIDC) on certain items.
3.	04/2023-Customs, dated the 1 <sup>st</sup> February, 2023	Seeks to further amend notification No. 11/2018-Customs, dated 2 <sup>nd</sup> February, 2018, to revise/provide Social Welfare Surcharge (SWS) exemption(s) on specified goods.
4.	05/2023-Customs dated 1 <sup>st</sup> February, 2023	Seeks to rescind notification Nos. 13/2021-Customs and 34/2022-Customs, related to Social Welfare Surcharge (SWS).
5.	06/2023-Customs dated 1 <sup>st</sup> February, 2023	Seeks to further amend notification Nos. 25/1999-Customs, 25/2002-Customs and 57/2017-Customs related to certain electronic items.
6.	07/2023-Customs dated 1 <sup>st</sup> February, 2023	Seeks to further amend notification No. 230/86-Customs related to Project Import Regulations.
7.	08/2023-Customs dated 1 <sup>st</sup> February, 2023	Seeks to further amend notification No. 22/2022-Customs regarding India-UAE Comprehensive Economic Partnership Agreement.
8.	09/2023-Customs dated 1 <sup>st</sup> February, 2023	Seeks to further amend notification No. 57/2000-Customs which exempts gold, silver and platinum imported under specified schemes.
9.	10/2023-Customs, dated the 1 <sup>st</sup> February, 2023	Seeks to further amend notification No. 146/94-Customs, dated the 13 <sup>th</sup> July, 1994 to extend the exemption benefit to Warm blood horse for equestrian sports and extend the validity of said notification up to the 31 <sup>st</sup> March, 2028.
10.	11/2023-Customs, dated the 1 <sup>st</sup> February, 2023	Seeks to amend the notification Nos. 90/2009-Customs, dated the 7 <sup>th</sup> September, 2009, 33/2017-Customs, dated the 30 <sup>th</sup> June, 2017, and 41/2017-Customs, dated the 30 <sup>th</sup> June, 2017 to extend the validity of said notifications up to the 31 <sup>st</sup> March, 2028.
11.	12/2023-Customs dated 1 <sup>st</sup> February, 2023	Seeks to amend 32 notifications in order to provide a specific end date for these notifications.

**Explanatory Memorandum to Notification No. 05/2023-Central Excise, dated the 1<sup>st</sup> February, 2023: -**

<b>S. No.</b>	<b>Notification No. and Date</b>	<b>Description</b>
1.	05/2023-Central Excise dated 1 <sup>st</sup> February, 2023	Seeks to exempt Compressed Natural Gas (CNG) from so much of the duty of excise leviable on amount of GST paid on Biogas or Compressed Biogas which is blended with CNG.