

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 46/2013-Customs

New Delhi, dated the 26th September, 2013

G.S.R. No. 659 (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, being satisfied that it is necessary in the public interest so to do, hereby makes the following further 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 as specified in the corresponding entry in column (3) of the said Table, namely :-

Table

Sl. No.	Notification number and date	Amendments
(1)	(2)	(3)
1	160/1992-Customs, dated the 20 th April, 1992 [Vide number G.S.R. 423 (E), dated the 20 th April, 1992]	In the said notification, after the opening paragraph and before the Table, the following paragraph shall be inserted, namely:- "2. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 th August, 2013."
2	203/1992-Customs, dated the 19 th May, 1992 [Vide number G.S.R. 536 (E), dated the 19 th May, 1992]	In the said notification, after the opening paragraph and before the Explanations, the following paragraph shall be inserted, namely:- "2. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 th August, 2013."
3	204/1992-Customs, dated the 19 th May, 1992 [Vide number G.S.R. - 537 (E), dated the 19 th May, 1992]	In the said notification, after the opening paragraph and before the Explanations, the following paragraph shall be inserted, namely:- "2. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 th August, 2013."
4	307/1992-Customs, dated the 28 th December, 1992 [Vide number G.S.R. 946 (E), dated the 28 th December, 1992]	In the said notification, after the opening paragraph and before the Table, the following paragraph shall be inserted, namely:- "2. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 th August, 2013."

5	104/1993-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, after the opening paragraph and before the Explanation, the following paragraph shall be inserted, namely:- "2. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 th August, 2013."
6	122/1993-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, after the opening paragraph and before the Explanation, the following paragraph shall be inserted, namely:- "2. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 th August, 2013."
7	79/1995-Customs, dated the 31 st March, 1995 [<i>Vide</i> number G.S.R. 308 (E), dated the 31 st March, 1995]	In the said notification, after the opening paragraph and before the Explanations, the following paragraph shall be inserted, namely:- "2. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 th August, 2013."
8	80/1995-Customs, dated the 31 st March, 1995 [<i>Vide</i> number G.S.R. - 309 (E), dated the 31 st March, 1995]	In the said notification, after the opening paragraph and before the Explanation, the following paragraph shall be inserted, namely:- "2. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 th August, 2013."
9	106/1995-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, after the opening paragraph and before the Explanation, the following paragraph shall be inserted, namely:- "2. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 th August, 2013."
10	107/1995-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, after the opening paragraph and before the Explanation, the following paragraph shall be inserted, namely:- "2. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 th August, 2013."
11	110/1995-Customs, dated the 5 th June, 1995 [<i>Vide</i> number G.S.R. 480 (E), dated the 5 th June, 1995]	In the said notification, after the opening paragraph and before the Table, the following paragraph shall be inserted, namely:- "2. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest

		paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 th August, 2013.”.
12	111/1995-Customs, dated the 5 th June, 1995 [<i>Vide</i> number G.S.R. 481 (E), dated the 5 th June, 1995]	In the said notification, after paragraph 2 and before the Table, the following paragraph shall be inserted, namely:- “3. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 th August, 2013.”.
13	130/1995-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, after the opening paragraph and before the Explanation, the following paragraph shall be inserted, namely:- “2. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 th August, 2013.”.
14	148/1995-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, after the opening paragraph and before the Explanation, the following paragraph shall be inserted, namely:- “2. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 th August, 2013.”.
15	149/1995-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, after the opening paragraph and before the Explanation, the following paragraph shall be inserted, namely:- “2. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 th August, 2013.”.
16	28/1997-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, after the paragraph 2 and before the Table, the following paragraph shall be inserted, namely:- “3. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 th August, 2013.”.
17	29/1997-Customs, dated the 1 st April, 1997 [<i>Vide</i> number G.S.R. 185 (E), dated the 1 st April, 1997]	In the said notification, after the paragraph 3 and before the Table, the following paragraph shall be inserted, namely:- “4. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 th August, 2013.”.
18	30/1997-Customs, dated the 1 st April, 1997 [<i>Vide</i> number G.S.R. 186 (E), dated the 1 st April, 1997]	In the said notification, after the paragraph 2 and before the Explanation, the following paragraph shall be inserted, namely:- “3. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest

		paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 th August, 2013.”.
19	31/1997-Customs, dated the 1 st April, 1997 [<i>Vide</i> number G.S.R. 187(E), dated the 1 st April, 1997]	In the said notification, after the paragraph 2 and before the Explanation, the following paragraph shall be inserted, namely:- “3. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 th August, 2013.”.
20	77/1998-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, after the opening paragraph and before the Explanation, the following paragraph shall be inserted, namely:- “2. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 th August, 2013.”.
21	48/1999-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, after the opening paragraph and before the Explanation, the following paragraph shall be inserted, namely:- “2. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 th August, 2013.”.
22	49/2000-Customs, dated the 27 th April, 2000 [<i>Vide</i> number G.S.R. 365 (E), dated the 27 th April, 2000]	In the said notification, after the paragraph 4 and before the Table, the following paragraph shall be inserted, namely:- “5. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 th August, 2013.”.
23	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, after the opening paragraph and before the Explanation, the following paragraph shall be inserted, namely:- “2. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 th August, 2013.”.
24	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, after the paragraph 2 and before the Explanation, the following paragraph shall be inserted, namely:- “3. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 th August, 2013.”.
25	43/2002-Customs, dated the 19 th April, 2002 [<i>Vide</i> number G.S.R. 292 (E), dated the 19 th April, 2002]	In the said notification, after the paragraph 2 and before the first Explanation, the following paragraph shall be inserted, namely:- “3. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest

		paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 th August, 2013.”.
26	44/2002-Customs, dated the 19 th April, 2002 [<i>Vide</i> number G.S.R. 293(E), dated the 19 th April, 2002]	In the said notification, after the paragraph 4 and before the Table, the following paragraph shall be inserted, namely:- “5. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 th August, 2013.”.
27	47/2002-Customs, dated the 22 nd April, 2002 [<i>Vide</i> number G.S.R. 300 (E), dated the 22 nd April, 2002]	In the said notification, after the paragraph 2 and before the Explanation, the following paragraph shall be inserted, namely:- “3. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 th August, 2013.”.
28	55/2003-Customs, dated the 1 st April, 2003 [<i>Vide</i> number G.S.R. 279 (E), dated the 1 st April, 2003]	In the said notification, after the paragraph 4 and before the Table, the following paragraph shall be inserted, namely:- “5. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 th August, 2013.”.
29	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, after the opening paragraph and before the Explanation, the following paragraph shall be inserted, namely:- “2. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 th August, 2013.”.
30	91/2004-Customs, dated the 10 th September, 2004 [<i>Vide</i> number G.S.R. 604 (E), dated the 10 th September, 2004]	In the said notification, after the paragraph 2 and before the Explanation, the following paragraph shall be inserted, namely:- “3. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 th August, 2013.”.
31	93/2004-Customs, dated the 10 th September, 2004 [<i>Vide</i> number G.S.R. 606 (E), dated the 10 th September, 2004]	In the said notification, after the paragraph 3 and before the Explanation, the following paragraph shall be inserted, namely:- “4. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 th August, 2013.”.
32	94/2004-Customs, dated the 10 th September, 2004 [<i>Vide</i> number G.S.R. 607 (E), dated the 10 th September, 2004]	In the said notification, after the paragraph (2) and before the Explanation, the following paragraph shall be inserted, namely:- “(3). In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest

		paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 th August, 2013.”.
33	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, after the paragraph 5 and before the Explanation, the following paragraph shall be inserted, namely:- “6. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 th August, 2013.”.
34	40/2006-Customs, dated the 1 st May, 2006 [Vide number G.S.R. 260 (E), dated the 1 st May, 2006]	In the said notification, after the paragraph 3 and before the Explanation, the following paragraph shall be inserted, namely:- “4. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 th August, 2013.”.
35	64/2008-Customs, dated the 9 th May, 2008 [Vide number G.S.R. 349 (E), dated the 9 th May, 2008]	In the said notification, after the paragraph 4 and before the Explanation, the following paragraph shall be inserted, namely:- “5. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 th August, 2013.”.
36	136/2008-Customs, dated the 24 th December, 2008 [Vide number G.S.R. 878 (E), dated the 24 th December, 2008]	In the said notification, after the paragraph 3 and before the Explanation, the following paragraph shall be inserted, namely:- “4. In a case of default in export obligation, when the duty on goods is paid to regularise the default, the amount of interest paid by the importer shall not exceed the amount of duty if such regularisation has been dealt in terms of Public Notice of the Government of India in the Ministry of Commerce No. 22 (RE-2013)/2009-2014 dated the 12 th August, 2013.”.

[F.No.605/32/2013-DBK]

(Sanjay Kumar)
Under Secretary to the Government of India

Note:

- (i) The principal notification number 160/1992-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 vide Section 60 of the Finance Act, 2006.
- (ii) The principal notification number 203/1992-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. 101/1995-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.
- (iii) The principal notification number 204/1992-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. 32/1998-Customs, dated the 4th June, 1998 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 338 (E), dated the 4th June, 1998.

- (iv) The principal notification number 307/1992-Customs, dated the 28th December, 1992 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, 1992 and was last amended by notification No. 108/1995-Customs, dated the 5th June, 1995 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 478(E), dated the 5th June, 1995.
- (v) The principal notification number 104/1993-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. 105/1995-Customs, dated the 2nd June, 1995 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.474(E), dated the 2nd June, 1995.
- (vi) The principal notification number 122/1993-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. 108/1995-Customs, dated the 5th June, 1995 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 478 (E), dated the 5th June, 1995.
- (vii) The principal notification number 79/1995-Customs, dated the 31st March, 1995 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 308(E), dated the 31st March, 1995 and was last amended by notification No. 125/2002-Customs, dated the 12th November, 2002 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.760 (E), dated the 12th November, 2002.
- (viii) The principal notification number 80/1995-Customs, dated the 31st March, 1995 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 309 (E), dated the 31st March, 1995 and was last amended by notification No. 125/2002-Customs, dated the 12th November, 2002 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.760 (E), dated the 12th November, 2002.
- (ix) The principal notification number 106/1995-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 the 2nd June, 1995 and was last amended by notification No. 27/1996-Customs, dated the 15th June, 1996 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.241 (E), dated the 15th June, 1996.
- (x) The principal notification number 107/1995-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 the 2nd June, 1995 and was last amended by notification No. 28/1996-Customs, dated the 15th June, 1996 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.242 (E), dated the 15th June, 1996.
- (xi) The principal notification number 110/1995-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. 113/2002-Customs, dated the 16th October, 2002 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 704 (E), dated the 16th October, 2002.
- (xii) The principal notification number 111/1995-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. 481 (E), dated the 5th June, 1995 and was last amended by notification No. 65/2004-Customs, dated the 22nd June, 2004 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.376 (E), dated the 22nd June, 2004.
- (xiii) The principal notification number 130/1995-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 the 25th August, 1995 and was last amended by notification No. 163/1995-Customs, dated the 1st December, 1995 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.769 (E), dated the 1st December, 1995 .
- (xiv) The principal notification number 148/1995-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, and was last amended by notification No. 125/2002-Customs, dated the 12th November, 2002 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.760 (E), dated the 12th November, 2002.
- (xv) The principal notification number 149/1995-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. 125/2002-Customs, dated the 12th November, 2002 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 760 (E), dated the 12th November, 2002.
- (xvi) The principal notification number 28/1997-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. 29/2004-Customs, dated the 28th January, 2004 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.80(E), dated the 28th January, 2004.
- (xvii) The principal notification number 29/1997-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. 65/2004-Customs, dated the 22nd June, 2004 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.376 (E), dated the 22nd June, 2004.
- (xviii) The principal notification number 30/1997-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. 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.
- (xix) The principal notification number 31/1997-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. 187(E), dated the 1st 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.
- (xx) The principal notification number 77/1998-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. 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.
- (xxi) The principal notification number 48/1999-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. 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.
- (xxii) The principal notification number 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. 65/2008-Customs, dated the 9th May, 2008 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.350(E), dated the 9th May, 2008.
- (xxiii) The principal notification number 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 the 27th April, 2000 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.
- (xxiv) The principal notification number 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, 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.
- (xxv) The principal notification number 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 by notification No. 19/2009-Customs, dated the 24th February, 2009 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.111 (E), dated the 24th February, 2009.
- (xxvi) The principal notification number 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 the 19th April, 2002 and was last amended by notification No. 65/2008-Customs, dated the 9th May, 2008 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.350 (E), dated the 9th May, 2008.
- (xxvii) The principal notification number 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. 19/2009-Customs, dated the 24th February, 2009 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 111 (E), dated the 24th February, 2009.

- (xxviii) The principal notification number 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. 19/2009-Customs, dated the 24th February, 2009 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 111 (E), dated the 24th February, 2009.
- (xxix) The principal notification number 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. 19/2009-Customs, dated the 24th February, 2009 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 111 (E), dated the 24th February, 2009.
- (xxx) The principal notification number 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 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.
- (xxxi) The principal notification number 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 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.
- (xxxii) The principal notification number 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. 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.
- (xxxiii) The principal notification number 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. 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.
- (xxxiv) The principal notification number 40/2006-Customs, dated the 1st May, 2006 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 260 (E), dated the 1st May, 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.
- (xxxv) The principal notification number 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 by Finance Act, 2011.
- (xxxvi) The principal notification number 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 by Finance Act, 2011.