

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,  
SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

NOTIFICATION  
No. 32/2023-Customs

New Delhi, the 26<sup>th</sup> April, 2023

G.S.R. No. (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, Ministry of Finance (Department of Revenue) specified in Column (2) of the Table below, which shall be further amended in the manner as specified in the corresponding entries in Column (3) of the said Table, namely :-

**TABLE**

<b>Sl No.</b>	<b>Notification number and date</b>	<b>Amendments</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	44/2002-Customs, dated the 19 <sup>th</sup> April, 2002 [Vide number G.S.R. 293(E), dated the 19 <sup>th</sup> April, 2002]	In the said notification, after the paragraph 5 and before the Table, 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 in terms of Public Notice of the Government of India, Ministry of Commerce and Industry No. 02/2023, dated the 1 <sup>st</sup> April, 2023, the amount of interest to be paid by the importer shall be payable as specified in the said public notice dated the 1 <sup>st</sup> April, 2023."
2.	55/2003-Customs, dated the 1 <sup>st</sup> April, 2003 [Vide number G.S.R. 279 (E), dated the 1 <sup>st</sup> April, 2003]	In the said notification, after the paragraph 5 and before the Table, 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 in terms of Public Notice of the Government of India, Ministry of Commerce and Industry No. 02/2023, dated the 1 <sup>st</sup> April, 2023, the amount of interest to be paid by the importer shall be payable as specified in the said public notice dated the 1 <sup>st</sup> April, 2023."

3.	97/2004-Customs, dated the 17 <sup>th</sup> September, 2004 [ <i>Vide</i> number G.S.R. 620 (E), dated the 17 <sup>th</sup> September, 2004]	In the said notification, after the paragraph 6 and before the <i>Explanation</i> , the following paragraph shall be inserted, namely: - "7. In a case of default in export obligation, when the duty on goods is paid to regularise the default in terms of Public Notice of the Government of India, Ministry of Commerce and Industry No. 02/2023, dated the 1 <sup>st</sup> April, 2023, the amount of interest to be paid by the importer shall be payable as specified in the said public notice dated the 1 <sup>st</sup> April, 2023."
4.	64/2008-Customs, dated the 9 <sup>th</sup> May, 2008 [ <i>Vide</i> number G.S.R. 349 (E), dated the 9 <sup>th</sup> May, 2008]	In the said notification, after the paragraph 5 and before the <i>Explanation</i> , 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 in terms of Public Notice of the Government of India, Ministry of Commerce and Industry No. 02/2023, dated the 1 <sup>st</sup> April, 2023, the amount of interest to be paid by the importer shall be payable as specified in the said public notice dated the 1 <sup>st</sup> April, 2023."
5.	136/2008-Customs, dated the 24 <sup>th</sup> December, 2008 [ <i>Vide</i> number G.S.R. 878 (E), dated the 24 <sup>th</sup> December, 2008]	In the said notification, after the paragraph 4 and before the <i>Explanation</i> , 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 in terms of Public Notice of the Government of India, Ministry of Commerce and Industry No. 02/2023, dated the 1 <sup>st</sup> April, 2023, the amount of interest to be paid by the importer shall be payable as specified in the said public notice dated the 1 <sup>st</sup> April, 2023."
6.	100/2009-Customs, dated the 11 <sup>th</sup> September, 2009 [ <i>Vide</i> number G.S.R. 666 (E), dated the 11 <sup>th</sup> September, 2009]	In the said notification, after the paragraph 3 and before the <i>Explanation</i> , 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 in terms of Public Notice of the Government of India, Ministry of Commerce and Industry No. 02/2023, dated the 1 <sup>st</sup> April, 2023, the amount of interest to be paid by the importer shall be payable as specified in the said public notice dated the 1 <sup>st</sup> April, 2023."

7.	101/2009-Customs, dated the 11 <sup>th</sup> September, 2009 [ <i>Vide</i> number G.S.R. 667 (E), dated the 11 <sup>th</sup> September, 2009]	In the said notification, after the paragraph 4 and before the <i>Explanation</i> , 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 in terms of Public Notice of the Government of India, Ministry of Commerce and Industry No. 02/2023, dated the 1 <sup>st</sup> April, 2023, the amount of interest to be paid by the importer shall be payable as specified in the said public notice dated the 1 <sup>st</sup> April, 2023."
8.	102/2009-Customs, dated the 11 <sup>th</sup> September, 2009 [ <i>Vide</i> number G.S.R. 668 (E), dated the 11 <sup>th</sup> September, 2009]	In the said notification, after the paragraph 4 and before the <i>Explanation</i> , 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 in terms of Public Notice of the Government of India, Ministry of Commerce and Industry No. 02/2023, dated the 1 <sup>st</sup> April, 2023, the amount of interest to be paid by the importer shall be payable as specified in the said public notice dated the 1 <sup>st</sup> April, 2023."
9.	103/2009-Customs, dated the 11 <sup>th</sup> September, 2009 [ <i>Vide</i> number G.S.R. 669 (E), dated the 11 <sup>th</sup> September, 2009]	In the said notification, after the paragraph 3 and before the <i>Explanation</i> , 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 in terms of Public Notice of the Government of India, Ministry of Commerce and Industry No. 02/2023, dated the 1 <sup>st</sup> April, 2023, the amount of interest to be paid by the importer shall be payable as specified in the said public notice dated the 1 <sup>st</sup> April, 2023."
10.	22/2013-Customs, dated the 18 <sup>th</sup> April, 2013 [ <i>Vide</i> number G.S.R. 248 (E), dated the 18 <sup>th</sup> April, 2013]	In the said notification, after the paragraph 3 and before the <i>Explanation</i> , 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 in terms of Public Notice of the Government of India, Ministry of Commerce and Industry No. 02/2023, dated the 1 <sup>st</sup> April, 2023, the amount of interest to be paid by the importer shall be payable as specified in the said public notice dated the 1 <sup>st</sup> April, 2023."
11.	96/2009-Customs, dated the 11 <sup>th</sup>	In the said notification, after the paragraph 3 and before the <i>Explanation</i> , the following paragraph shall be

	September, 2009 [ <i>Vide</i> number G.S.R. 662 (E), dated the 11 <sup>th</sup> September, 2009]	inserted, namely: - "4. In a case of default in export obligation, when the duty on goods is paid to regularise the default in terms of Public Notice of the Government of India, Ministry of Commerce and Industry No. 02/2023, dated the 1 <sup>st</sup> April, 2023, the amount of interest to be paid by the importer shall be payable as specified in the said public notice dated the 1 <sup>st</sup> April, 2023."
12.	99/2009-Customs, dated the 11 <sup>th</sup> September, 2009 [ <i>Vide</i> number G.S.R. 665 (E), dated the 11 <sup>th</sup> September, 2009]	In the said notification, after the paragraph 2 and before the <i>Explanation</i> , 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 in terms of Public Notice of the Government of India, Ministry of Commerce and Industry No. 02/2023, dated the 1 <sup>st</sup> April, 2023, the amount of interest to be paid by the importer shall be payable as specified in the said public notice dated the 1 <sup>st</sup> April, 2023."
13.	112/2009-Customs, dated the 29 <sup>th</sup> September, 2009 [ <i>Vide</i> number G.S.R. 710 (E), dated the 29 <sup>th</sup> September, 2009]	In the said notification, after the paragraph 3 and before the <i>Explanation</i> , 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 in terms of Public Notice of the Government of India, Ministry of Commerce and Industry No. 02/2023, dated the 1 <sup>st</sup> April, 2023, the amount of interest to be paid by the importer shall be payable as specified in the said public notice dated the 1 <sup>st</sup> April, 2023."

[F.No.605/6/2023-DBK]

(Om Prakash Meena)  
Under Secretary.

Note:

(i) The principal notification number 44/2002-Customs, dated the 19<sup>st</sup> 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 19<sup>st</sup> April, 2002 and was last amended by notification No. 26/2017-Customs, dated the 29<sup>th</sup> June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.727 (E), dated the 29<sup>th</sup> June, 2017.

(ii) The principal notification number 55/2003-Customs, dated the 1<sup>st</sup> 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 1<sup>st</sup> April, 2003 and was last amended by notification No. 26/2017-Customs, dated the 29<sup>th</sup> June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.727 (E), dated the 29<sup>th</sup> June, 2017.

(iii) The principal notification number 97/2004-Customs, dated the 17<sup>th</sup> 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 17<sup>th</sup> September, 2004 and was last amended by notification No. 26/2017-Customs, dated the 29<sup>th</sup> June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.727 (E), dated the 29<sup>th</sup> June, 2017.

(iv) The principal notification number 64/2008-Customs, dated the 9<sup>th</sup> 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 9<sup>th</sup> May, 2008 and was last amended by notification No. 26/2017-Customs, dated the 29<sup>th</sup> June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.727 (E), dated the 29<sup>th</sup> June, 2017.

(v) The principal notification number 136/2008-Customs, dated the 24<sup>th</sup> 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 24<sup>th</sup> December, 2008 and was last amended by notification No. 26/2017-Customs, dated the 29<sup>th</sup> June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.727 (E), dated the 29<sup>th</sup> June, 2017.

(vi) The principal notification number 100/2009-Customs, dated the 11<sup>th</sup> 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 11<sup>th</sup> September, 2009 and was last amended by notification No. 25/2020-Customs, dated the 21<sup>st</sup> May, 2020 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 307 (E), dated the 21<sup>st</sup> May, 2020.

(vii) The principal notification number 101/2009-Customs, dated the 11<sup>th</sup> 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 11<sup>th</sup> September, 2009 and was last amended by notification No. 25/2020-Customs, dated the 21<sup>st</sup> May, 2020 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 307 (E), dated the 21<sup>st</sup> May, 2020.

(viii) The principal notification number 102/2009-Customs, dated the 11<sup>th</sup> 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 11<sup>th</sup> September, 2009 and was last amended by notification No. 25/2020-Customs, dated the 21<sup>st</sup> May, 2020 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 307 (E), dated the 21<sup>st</sup> May, 2020.

(ix) The principal notification number 103/2009-Customs, dated the 11<sup>th</sup> 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 11<sup>th</sup> September, 2009 and was last amended by notification No. 25/2020-Customs, dated the 21<sup>st</sup> May, 2020 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 307 (E), dated the 21<sup>st</sup> May, 2020.

(x) The principal notification number 22/2013-Customs, dated the 18<sup>th</sup> 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 18<sup>th</sup> April, 2013 and was last amended by notification No. 25/2020-Customs, dated the 21<sup>st</sup> May, 2020 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 307 (E), dated the 21<sup>st</sup> May, 2020.

(xi) The principal notification number 96/2009-Customs, dated the 11<sup>th</sup> 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 11<sup>th</sup> September, 2009 and was last amended by notification No. 25/2020-Customs, dated the 21<sup>st</sup> May, 2020 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 307 (E), dated the 21<sup>st</sup> May, 2020.

(xii) The principal notification number 99/2009-Customs, dated the 11<sup>th</sup> 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 11<sup>th</sup> September, 2009 and was last amended by notification No. 25/2020-Customs, dated the 21<sup>st</sup> May, 2020 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 307 (E), dated the 21<sup>st</sup> May, 2020.

(xiii) The principal notification number 112/2009-Customs, dated the 29<sup>th</sup> 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 29<sup>th</sup> September, 2009 and was last amended by notification No. 25/2020-Customs, dated the 21<sup>st</sup> May, 2020 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 307 (E), dated the 21<sup>st</sup> May, 2020.

