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SECTION 3, SUB-SECTION (ii)]

Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs

Notification No. 86/2024-Customs (N.T.)

New Delhi, Dated 16th December, 2024

S.O.(E).- In exercise of the powers conferred by proviso to sub - section (1) of Section 65 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 specify the manufacturing processes and other operations in relation to a class of goods that shall not be permitted in a warehouse, as mentioned in column (2) of the table below:-


Table

Sl. No.	Manufacturing processes and other operations in relation to a class of goods in a warehouse
(1)	(2)
1.	Goods imported for solar power generation projects which supply electricity.

Explanation.- For the purpose of Sl.No.1, the restriction is applicable only when electricity is resulting from the manufacturing processes and other operations in relation to the warehoused goods under section 65 of Customs Act 1962(52 of 1962).

2. The notification shall come into force with effect from the 17th December, 2024.

[D.No.CBIC-170484/11/2024-LC]


(Megha Bansal)

Under Secretary to Govt. of India