

[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. 38/2024-Customs

New Delhi, the 23<sup>rd</sup> July, 2024

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 amends the following notifications of the Government of India in the Ministry of Finance (Department of Revenue), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), specified in column (2) of the Table below, to the extent specified in the corresponding entry in column (3) of the said Table, namely: -

**Table**

<b>S. No.</b>	<b>Notification number</b>	<b>Amendments</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	Notification No. 26-Cus, dated the 19 <sup>th</sup> February, 1962,	In the said notification, the following paragraph shall be inserted, namely: - “2. Nothing contained in this notification shall have effect after the 30 <sup>th</sup> September, 2024.”
2.	Notification No. 16-Cus, dated the 23 <sup>rd</sup> January, 1965, published <i>vide</i> number G.S.R. 126 (E), dated the 23 <sup>rd</sup> January, 1965	In the said notification, in the third proviso, for the figures, letters and words “30 <sup>th</sup> September, 2024”, the figures, letters and words “31 <sup>st</sup> March, 2029” shall be substituted.
3.	Notification No. 80-Cus, dated the 29 <sup>th</sup> August, 1970, published <i>vide</i> number G.S.R. 1246 (E), dated the 29 <sup>th</sup> August, 1970	In the said notification, in the second paragraph, for the figures, letters and words “30 <sup>th</sup> September, 2024”, the figures, letters and words “31 <sup>st</sup> March, 2029” shall be substituted.
4.	Notification No. 46/74-Cus, dated the 25 <sup>th</sup> May, 1974, published <i>vide</i> number G.S.R. 503 (E), dated the 25 <sup>th</sup> May, 1974	In the said notification, the second paragraph shall be omitted.
5.	Notification No. 248-Cus, dated the 2 <sup>nd</sup> August, 1976, published <i>vide</i> number G.S.R. 617(E), dated the 2 <sup>nd</sup> August, 1976	In the said notification, in the second paragraph, for the figures, letters and words “30 <sup>th</sup> September, 2024”, the figures, letters and words “31 <sup>st</sup> March, 2026” shall be substituted.
6.	Notification No. 207/89-Customs, dated the 17 <sup>th</sup> July, 1989, published <i>vide</i> number G.S.R. 702(E), dated the 17 <sup>th</sup> July, 1989	In the said notification, in the second proviso, for the figures, letters and words “30 <sup>th</sup> September, 2024”, the figures, letters and words “31 <sup>st</sup> March, 2029” shall be substituted.
7.	Notification No. 134/94-Customs, dated the 22 <sup>nd</sup> June, 1994, published <i>vide</i> number G.S.R. 525(E), dated the 22 <sup>nd</sup> June, 1994	In the said notification, in the second paragraph, for the figures, letters and words “30 <sup>th</sup> September, 2024”, the figures, letters and words “31 <sup>st</sup> March, 2029” shall be substituted.
8.	Notification No. 147/94-Customs, dated the 13 <sup>th</sup> July, 1994, published <i>vide</i> number G.S.R. 576(E), dated the 13 <sup>th</sup> July, 1994	In the said notification, in the second paragraph, for the figures, letters and words “30 <sup>th</sup> September, 2024”, the figures, letters and words “31 <sup>st</sup> March, 2029” shall be substituted.
9.	Notification No. 148/94-Customs, dated the 13 <sup>th</sup> July, 1994, published <i>vide</i> number G.S.R. 577(E), dated the 13 <sup>th</sup> July, 1994	In the said notification, in the second paragraph, for the figures, letters and words “30 <sup>th</sup> September, 2024”, the figures, letters and words “31 <sup>st</sup> March, 2029” shall be substituted.
10.	Notification No. 151/94-Customs, dated the 13 <sup>th</sup> July, 1994, published <i>vide</i> number G.S.R. 580(E), dated the 13 <sup>th</sup> July, 1994	In the said notification, in the Table, the serial number 1, 2 and the entries relating thereto shall be omitted.

11.	Notification No. 152/94-Customs, dated the 13 <sup>th</sup> July, 1994, published <i>vide</i> number G.S.R. 581(E), dated the 13th July, 1994	In the said notification, in the second paragraph, for the figures, letters and words “30 <sup>th</sup> September, 2024”, the figures, letters and words “31 <sup>st</sup> March, 2029” shall be substituted.
12.	Notification No. 153/94-Customs, dated the 13 <sup>th</sup> July, 1994, published <i>vide</i> number G.S.R. 582(E), dated the 13th July, 1994	In the said notification, (I) in the Table, against serial number 1, in column (3), -  (A) in condition (ii), the following proviso shall be inserted, namely: - “Provided that the goods falling under chapter 88 or 89, when imported for maintenance, repair or overhauling, are re-exported within one year from the date of importation or within such extended period, not exceeding one more year, as the Assistant Commissioner of Customs or Deputy Commissioner of Customs, may allow”;  (B) in condition (iv), in clause (a), after the words “six months”, the words “or one year, as the case may be,” shall be inserted;  (II) in the second paragraph, for the figures, letters and words “30 <sup>th</sup> September, 2024”, the figures, letters and words “31 <sup>st</sup> March, 2029” shall be substituted.
13.	Notification No. 39/96-Customs, dated the 23 <sup>rd</sup> July, 1996, published <i>vide</i> number G.S.R. 291(E), dated the 23 <sup>rd</sup> July, 1996	In the said notification, in the second paragraph, for the figures, letters and words “30 <sup>th</sup> September, 2024”, the figures, letters and words “31 <sup>st</sup> March, 2029” shall be substituted.
14.	Notification No. 50/96-Customs, dated the 23 <sup>rd</sup> July, 1996, published <i>vide</i> number G.S.R. 302(E), dated the 23 <sup>rd</sup> July, 1996	In the said notification, in the second paragraph, for the figures, letters and words “30 <sup>th</sup> September, 2024”, the figures, letters and words “31 <sup>st</sup> March, 2029” shall be substituted.
15.	Notification No. 51/96-Customs, dated the 23 <sup>rd</sup> July, 1996, published <i>vide</i> number G.S.R. 303(E), dated the 23 <sup>rd</sup> July, 1996	In the said notification, in the fourth paragraph, for the figures, letters and words “30 <sup>th</sup> September, 2024”, the figures, letters and words “31 <sup>st</sup> March, 2029” shall be substituted.
16.	Notification No. 32/1997-Customs dated 1st April 1997 published <i>vide</i> number G.S.R. 188(E), dated the 1st April 1997	In the said notification, before the <i>Explanation</i> , the following paragraph shall be inserted, namely: - “2. Nothing contained in this notification shall have effect after the 31 <sup>st</sup> March, 2026.”
17.	Notification No. 25/98-Customs, dated the 2 <sup>nd</sup> June, 1998, published <i>vide</i> number G.S.R. 290(E), dated the 2 <sup>nd</sup> June, 1998	In the said notification, in the second paragraph, for the figures, letters and words “30 <sup>th</sup> September, 2024”, the figures, letters and words “31 <sup>st</sup> March, 2029” shall be substituted.
18.	Notification No. 24/2001-Customs dated 1st March 2001 published <i>vide</i> number G.S.R. 123(E), dated the 1st March 2001	In the said notification, the following paragraph shall be inserted, namely: - “2. Nothing contained in this notification shall have effect after the 31 <sup>st</sup> March, 2026.”
19.	Notification No. 25/2001-Customs dated 1st March 2001 published <i>vide</i> number G.S.R. 124(E), dated the 1st March 2001	In the said notification, the following paragraph shall be inserted, namely: - “2. Nothing contained in this notification shall have effect after the 31 <sup>st</sup> March, 2026.”
20.	Notification No. 113/2003-Customs, dated the 22 <sup>nd</sup> July, 2003, published <i>vide</i> number G.S.R. 572(E), dated the 22 <sup>nd</sup> July, 2003	In the said notification, in the third paragraph, for the figures, letters and words “30 <sup>th</sup> September, 2024”, the figures, letters and words “31 <sup>st</sup> March, 2026” shall be substituted.
21.	Notification No. 81/2005-Customs, dated the 8 <sup>th</sup> September, 2005, published <i>vide</i> number G.S.R. 569(E), dated the 8 <sup>th</sup> September, 2005	In the said notification, in the second paragraph, for the figures, letters and words “30 <sup>th</sup> September, 2024”, the figures, letters and words “31 <sup>st</sup> March, 2026” shall be substituted.

22.	Notification No. 26/2011-Customs, dated the 1 <sup>st</sup> March, 2011, published <i>vide</i> number G.S.R. 152(E), dated the 1 <sup>st</sup> March, 2011	In the said notification, in the second paragraph, for the figures, letters and words “30 <sup>th</sup> September, 2024”, the figures, letters and words “31 <sup>st</sup> March, 2026” shall be substituted.
23.	Notification No. 23/2016-Customs, dated the 1 <sup>st</sup> March, 2016, published <i>vide</i> number G.S.R. 217(E), dated the 1 <sup>st</sup> March, 2016	In the said notification, in the second paragraph, for the figures, letters and words “30 <sup>th</sup> September, 2024”, the figures, letters and words “31 <sup>st</sup> March, 2029” shall be substituted.
24.	Notification No. 05/2017-Customs, dated the 2 <sup>nd</sup> February, 2017, published <i>vide</i> number G.S.R. 89(E), dated the 2 <sup>nd</sup> February, 2017	In the said notification, in the second paragraph, for the figures, letters and words “30 <sup>th</sup> September, 2024”, the figures, letters and words “31 <sup>st</sup> March, 2026” shall be substituted.
25.	Notification No. 16/2017-Customs, dated the 20 <sup>th</sup> April, 2017, published <i>vide</i> number G.S.R. 394(E), dated the 20 <sup>th</sup> April, 2017	In the said notification, in the second paragraph, for the figures, letters and words “30 <sup>th</sup> September, 2024”, the figures, letters and words “31 <sup>st</sup> March, 2029” shall be substituted.
26.	Notification No. 29/2017-Customs, dated the 30 <sup>th</sup> June, 2017, published <i>vide</i> number G.S.R. 764(E), dated the 30 <sup>th</sup> June, 2017	In the said notification, the third paragraph shall be omitted.
27.	Notification No. 30/2017-Customs, dated the 30 <sup>th</sup> June, 2017, published <i>vide</i> number G.S.R. 765(E), dated the 30 <sup>th</sup> June, 2017	In the said notification, in the third paragraph, for the figures, letters and words “30 <sup>th</sup> September, 2024”, the figures, letters and words “31 <sup>st</sup> March, 2026” shall be substituted.
28.	Notification No. 32/2017-Customs, dated the 30 <sup>th</sup> June, 2017, published <i>vide</i> number G.S.R. 767(E), dated the 30 <sup>th</sup> June, 2017	In the said notification, in the third paragraph, for the figures, letters and words “30 <sup>th</sup> September, 2024”, the figures, letters and words “31 <sup>st</sup> March, 2029” shall be substituted.
29.	Notification No. 35/2017-Customs, dated the 30 <sup>th</sup> June, 2017, published <i>vide</i> number G.S.R. 770(E), dated the 30 <sup>th</sup> June, 2017	In the said notification, after second paragraph, the following paragraph shall be inserted, namely: - “3. Nothing contained in this notification shall have effect after the 31 <sup>st</sup> March, 2029.”
30.	Notification No. 37/2017-Customs, dated the 30 <sup>th</sup> June, 2017, published <i>vide</i> number G.S.R. 772(E), dated the 30 <sup>th</sup> June, 2017	In the said notification, in the fourth paragraph, for the figures, letters and words “30 <sup>th</sup> September, 2024”, the figures, letters and words “31 <sup>st</sup> March, 2029” shall be substituted.
31.	Notification No. 49/2017-Customs, dated the 30 <sup>th</sup> June, 2017, published <i>vide</i> number G.S.R. 784(E), dated the 30 <sup>th</sup> June, 2017	In the said notification, the fourth paragraph shall be omitted.
32.	Notification No. 52/2017-Customs, dated the 30 <sup>th</sup> June, 2017, published <i>vide</i> number G.S.R. 787(E), dated the 30 <sup>th</sup> June, 2017	In the said notification, the third paragraph shall be omitted.

2. This notification shall come into force on the 24<sup>th</sup> day of July, 2024.

[F. No.334/03/2024-TRU]

(Vikram Vijay Wanere)  
Under Secretary

Note:

1. The principal notification No. 26-Cus, dated the 19<sup>th</sup> February, 1962 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) dated the the 19<sup>th</sup> February, 1962

2. The principal notification No. 16-Customs, dated the 23rd January, 1965 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 126 (E), dated the 23<sup>rd</sup> January, 1965 and was last amended *vide* notification No. 07/2024-Customs, dated the 29th January, 2024 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 73(E), dated the 29th January, 2024.



14. The principal notification No. 50/96-Customs, dated the 23rd July, 1996 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 302(E), dated the 23rd July, 1996 and was last amended *vide* notification No. 07/2024-Customs, dated the 29th January, 2024 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 73(E), dated the 29th January, 2024.
15. The principal notification No. 51/96-Customs, dated the 23rd July, 1996 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 303(E), dated the 23rd July, 1996 and was last amended *vide* notification No. 07/2024-Customs, dated the 29th January, 2024 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 73(E), dated the 29th January, 2024.
16. The principal notification No. 32/1997-Customs dated 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 *vide* notification No. 26/2017-Customs, dated the 29th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 761(E), dated the 29th June, 2017.
17. The principal notification No. 25/98-Customs, dated the 2nd June, 1998 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 290(E), dated the 2nd June, 1998 and was last amended *vide* notification No. 07/2024-Customs, dated the 29th January, 2024 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 73(E), dated the 29th January, 2024.
18. The principal notification No. 24/2001-Customs dated 1st March 2001 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 123(E), dated the 1st March 2001
19. The principal notification No. 25/2001-Customs dated 1st March 2001 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 124(E), dated the 1st March 2001
20. The principal notification No. 113/2003-Customs, dated the 22nd July, 2003 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 572(E), dated the 22nd July, 2003 and was last amended *vide* notification No. 07/2024-Customs, dated the 29th January, 2024 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 73(E), dated the 29th January, 2024.
21. The principal notification No. 81/2005-Customs, dated the 8th September, 2005 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 569(E), dated the 8th September, 2005 and was last amended *vide* notification No. 07/2024-Customs, dated the 29th January, 2024 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 73(E), dated the 29th January, 2024.
22. The principal notification No. 26/2011-Customs, dated the 1st March, 2011 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 152(E), dated the 1<sup>st</sup> March, 2011 and was last amended *vide* notification No. 07/2024-Customs, dated the 29th January, 2024 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 73(E), dated the 29th January, 2024.
23. The principal notification No. 23/2016-Customs, dated the 1st March, 2016 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 217(E), dated the 1st March, 2016 and was last amended *vide* notification No. 07/2024-Customs, dated the 29th January, 2024 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 73(E), dated the 29th January, 2024..
24. The principal notification No. 05/2017-Customs, dated the 2nd February, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 89(E), dated the 2<sup>nd</sup> February, 2017 and was last amended *vide* notification No. 07/2024-Customs, dated the 29th January, 2024 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 73(E), dated the 29th January, 2024.
25. The principal notification No. 16/2017-Customs, dated the 20th April, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 394(E), dated the 20<sup>th</sup> April, 2017 and was

last amended *vide* notification No. 07/2024-Customs, dated the 29th January, 2024 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 73(E), dated the 29th January, 2024.

26. The principal notification No. 29/2017-Customs, dated the 30th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 764(E), dated the 30<sup>th</sup>June,2017 and was last amended *vide* notification No. 07/2024-Customs, dated the 29th January, 2024 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 73(E), dated the 29th January, 2024.

27. The principal notification No. 30/2017-Customs, dated the 30th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 765(E), dated the 30thJune,2017 and was last amended *vide* notification No. 07/2024-Customs, dated the 29th January, 2024 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 73(E), dated the 29th January, 2024.

28. The principal notification No. 32/2017-Customs, dated the 30th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 767(E), dated the 30thJune,2017 and was last amended *vide* notification No. 07/2024-Customs, dated the 29th January, 2024 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 73(E), dated the 29th January, 2024.

29. The principal notification No. 35/2017-Customs, dated the 30th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 770(E), dated the 30thJune,2017

30. The principal notification No. 37/2017-Customs, dated the 30th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 772(E), dated the 30thJune,2017 and was last amended *vide* notification No. 07/2024-Customs, dated the 29th January, 2024 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 73(E), dated the 29th January, 2024.

31. The principal notification No. 49/2017-Customs, dated the 30th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 784(E), dated the 30thJune,2017 and was last amended *vide* notification No. 07/2024-Customs, dated the 29th January, 2024 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 73(E), dated the 29th January, 2024.

32. The principal notification No. 52/2017-Customs, dated the 30th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 787(E), dated the 30<sup>th</sup>June,2017 and was last amended *vide* notification No. 07/2024-Customs, dated the 29th January, 2024 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 73(E), dated the 29th January, 2024.