

[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.08/2022-Customs

New Delhi, the 1st February, 2022

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 further amends the following notifications of the Government of India in the Ministry of Finance (Department of Revenue), 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

S. No.	Notification number and Date	Amendments
(1)	(2)	(3)
1.	Notification No. 104/2010-Customs, dated the 1 st October, 2010, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), <i>vide</i> number G.S.R. 805(E), dated the 1 st October, 2010.	In the said notification, in the preamble, after the words, figures and brackets “from the whole of the duty of Customs leviable thereon under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)”, the words, figures and brackets “and from the whole of Agriculture Infrastructure and Development Cess, leviable under section 124 of the Finance Act, 2021 (13 of 2021)” shall be inserted.
2.	Notification No.38/96-Customs, dated the 23 rd July, 1996, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), <i>vide</i> number G.S.R. 290(E), dated the 23 rd July, 1996.	In the said notification, in the TABLE, against S.No. 1, for the entry in column 3, the following shall be substituted, namely: - “Duty of Customs leviable thereon under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), Agriculture Infrastructure and Development Cess, leviable under section 124 of the Finance Act, 2021 (13 of 2021), Health Cess, leviable under section 141 of the Finance Act, 2020 (12 of 2020), Road and Infrastructure Cess, leviable under section 111 of the Finance Act, 2018 (13 of 2018) and integrated tax and goods and services tax compensation cess leviable thereon respectively under sub-sections (7) and (9) of section 3 of the said Act.”
3.	Notification 40/2017-Customs, dated the 30 th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), <i>vide</i> number G.S.R. 775(E), dated the 30 th June, 2017.	In the said notification, in the preamble, after the words, “from the whole of the duty of Customs leviable thereon which is specified in the said First Schedule”, the words, figures and brackets “, the whole of Agriculture Infrastructure and Development Cess, leviable under section 124 of the Finance Act, 2021 (13 of 2021), the whole of Health Cess, leviable under section 141 of the Finance Act, 2020 (12 of 2020) and the whole of Road and Infrastructure Cess, leviable under section 111 of the Finance Act, 2018 (13 of 2018)” shall be inserted.
4.	Notification 60/2011-Customs, dated the 14 th July, 2011, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), <i>vide</i> number G.S.R. 536(E), dated the 14 th July, 2011	In the said notification, in the preamble, after the words, figures and brackets “from the whole of the duty of Customs leviable thereon under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)”, the words, figures and brackets “and from the whole of Agriculture Infrastructure and Development Cess, leviable under section 124 of the Finance Act, 2021 (13 of 2021)” shall be inserted.

5.	Notification 148/94-CUSTOMS, dated the 13 th July, 1994, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), <i>vide</i> number G.S.R. 577(E), dated the 13 th July, 1994.	In the said notification, in the preamble, after the words “from the whole of the duty of Customs leviable thereon under the said First Schedule”, the words, figures and brackets “, the whole of Agriculture Infrastructure and Development Cess, leviable under section 124 of the Finance Act, 2021 (13 of 2021), the whole of Health Cess, leviable under section 141 of the Finance Act, 2020 (12 of 2020), the whole of Road and Infrastructure Cess, leviable under section 111 of the Finance Act, 2018 (13 of 2018)” shall be inserted.
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2. This notification shall come into force on 2nd day of February, 2022.

[F. No. 334/01/2022-TRU]

(Nitish Karnatak)

Under Secretary to the Government of India