

[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. 50/2023-Customs

New Delhi, the 25th August, 2023

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 makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 55/2022-Customs, dated the 31st October 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 796(E), dated the 31st October 2022, namely:-

In the said notification, -

- (i) in the Table, after S. No. 2 and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
“2A.	1006 30 10	Rice, parboiled	Nil	5
2B.	1006 30 10	Rice, parboiled	Nil	6”;

- (ii) in the Annexure, after Condition number 4 and the entries relating thereto, the following Condition numbers and entries shall be inserted, namely: -

“5.	Rate of duty shall come into force on the 16 th day of October, 2023
6.	(i) Goods meant for export shall have entered the customs station for the purpose of exportation before the 25 th day of August, 2023, and an order permitting clearance has not been issued by the proper officer; and (ii) Goods meant for export shall be backed by irrevocable Letter(s) of Credit, wherein the said letter(s) of credit has been opened before the 25 th day of August, 2023, and the message exchange date between the Indian and Foreign bank/swift date should be before the 25 th day of August, 2023, and such Letter(s) of Credit should have been authenticated by the Recipient Bank. ”.

[F. No. CBIC-190354/161/2023-TRU]

(Amreeta Titus)
Deputy Secretary

Note: The principal notification No. 55/2022-Customs, dated the 31st October 2022, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i), *vide* number G.S.R. 796(E), dated the 31st October 2022, and was last amended *vide* notification No. 31/2023-Customs, dated the 20th April, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i), *vide* number G.S.R. 309(E), dated the 20th April, 2023.