

[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. 13/2024-Customs

New Delhi, the 06<sup>th</sup> March, 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) and sub-section (12) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 50/2017-Customs, dated the 30<sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 785(E), dated the 30<sup>th</sup> June, 2017, namely:-

In the said notification,

- (1) in the Table, after S. No. 3AA and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

| (1)   | (2)                       | (3)                                     | (4) | (5) | (6)   |
|-------|---------------------------|---|-----|-----|-------|
| “3AB. | 0207 42 00;<br>0207 45 00 | Meat and edible offal, of ducks, frozen | 5%  | -   | 116”; |

- (2) in the Annexure, after condition number 115 and the entries relating thereto, the following condition number and entries shall be inserted, namely: -

| (1)   | (2)  |
|-------|--|
| “116. | <p>If, at the time of import, -</p> <p>(a) the importer furnishes a certificate to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, from the designated officer in terms of O.M. No. L-110109(3)/1/2016-Trade (E-2625), dated 22<sup>nd</sup> February, 2024, issued by the Department of Animal Husbandry and Dairying, that the imported goods are meat and edible offal, of ducks, frozen (other than backs of ducks, frozen), satisfying the parameters specified in the Annex to the said O.M.; and</p> <p>(b) the importer furnishes to the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, -</p> <p style="margin-left: 20px;">i. a certificate from an officer not below the rank of a Deputy Secretary to the Government of India in the Ministry of Tourism recommending that the importer is a 3-Star and above operational hotel as per notification issued by Ministry of Tourism, Government of India, as amended, or</p> <p style="margin-left: 20px;">ii. a valid restricted import authorisation issued under DGFT notification No. 66/2023, dated 06<sup>th</sup> March, 2024, as amended”;</p> |

2. This notification shall come into force on the 07<sup>th</sup> day of March, 2024.

[F. No. CBIC-190354/166/2023-TO(TRU-I)]

(Vikram Vijay Wanere)  
Under Secretary

Note: The principal notification No. 50/2017-Customs, dated the 30<sup>th</sup> June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i), *vide* number G.S.R. 785(E), dated the 30<sup>th</sup> June, 2017, and was last amended *vide* notification No. 10/2024-Customs, dated the 19<sup>th</sup> February, 2024, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i), *vide* number G.S.R. 115(E), dated the 19<sup>th</sup> February, 2024.