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GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

CORRIGENDUM

New Delhi, the 22nd January, 2026

G.S.R...-(E).- In the notification of the Government of India, Ministry of Finance (Department of Revenue) No. 05/2025-Central Excise (N.T.), dated the 31st December, 2025, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 953(E), dated the 31st December, 2025,-

- (a) at page 19, in line 13, *for* “registered person” *read* “manufacturer”;
- (b) at page 20, in line 15 and 16, *for* “the jurisdictional Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise, as the case may be” *read* “jurisdictional Superintendent of Central Excise”;
- (c) at page 22, in line 17, *for* “forty-eight” *read* “twenty-four”;
- (d) at page 24, in line 36, *for* “6(6)” *read* “6(3)”;
- (e) at page 27, in line 1, *for* “6(6)” *read* “6(3)”;
- (f) at page 27, in line 16, in column (2), *for* “14” *read* “16”.

[F. No. CBIC-190349/72/2025-TRU]

(Dheeraj Sharma)
Under Secretary