

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION  
3, SUB-SECTION (ii)]

MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)  
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

[No.63 /2025-Customs (N.T.)]

Notification

New Delhi, the 01<sup>st</sup> October, 2025.

**S.O.... (E).**- In exercise of the powers conferred by sub-sections (1A), (4) and (5) of section 5 read with sub-section (34) of section 2 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) [No. 26/2022-Customs (N.T.)] number S.O. 1542 (E), dated the 31st March, 2022, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii), namely:-

In the said notification, in the Table-

- (a) against serial number 6, in column (3), for item (vi) and the entries relating thereto, the following shall be substituted, namely:-

(3)
"(vi) Sub -sections (1), (3) and (5) of Section 110";

- (b) against serial number 7, in column (3), for item (xiv) and the entries relating thereto, the following shall be substituted, namely:-

(3)
"(xiv) Sub -sections (1), (3) and (5) of Section 110".

2. This notification shall come in force on the date of its publication in the Official Gazette.

[No. 450/43/2025-Cus-IV]



(Indrajit Panda)

Under Secretary to the Govt. of India

Note : The principal notification [No. 26/2022-Customs (N.T.)] was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (ii) *vide* number S.O. 1542(E), dated the 31st March, 2022, read with corrigendum published *vide* notification number S.O. 1601 (E), dated the 4<sup>th</sup> April, 2022 and was subsequently amended *vide* notification numbers S.O. 3186(E), dated the 14<sup>th</sup> July, 2022 and S.O. 5773 (E), dated the 10<sup>th</sup> December, 2022.