

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

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

NOTIFICATION

[No. 05/2026-Customs]

New Delhi, the 1st of February, 2026.

**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, being satisfied that it is necessary in the public interest so to do, hereby rescinds the following notifications of the Government of India in the Ministry of Finance (Department of Revenue), as mentioned in the following Table, except as respects things done or omitted to be done before such rescission, namely:-

**Table**

| <b>Sl. No.</b> | <b>Notifications</b>                                                                                                                                                                                               |
|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>(1)</b>     | <b>(2)</b>                                                                                                                                                                                                         |
| 1.             | No. 11/2004-Customs, dated the 8th January, 2004, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) <i>vide</i> number G.S.R. 24 (E), dated the 8 <sup>th</sup> January, 2004. |
| 2.             | No. 27/2016-Customs, dated the 31st March, 2016, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) <i>vide</i> number G.S.R. 380(E), dated the 31 <sup>st</sup> March, 2016.   |

2. This notification shall come into force on the 2nd of February, 2026.

[No. 450/174/2024-Cus-IV]

[Anurima Sharma]  
Director (Customs)