

[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. 36/2021-Customs

New Delhi, the 19th July, 2021

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. 45/2017-Customs, dated the 30th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 780(E), dated the 30th June, 2017, namely: -

In the said notification, -

- (i) in the Table, against serial numbers 2 and 3, in column (3), for the words ‘Duty of customs’, the words “Said duty, tax or cess” shall be substituted;
- (ii) in the Explanation, after clause (c), the following clause shall be inserted, namely: -
“(d) on recommendation of the GST Council, for removal of doubt, it is clarified that the goods mentioned at serial numbers 2 and 3 of the Table, are leviable to integrated tax and cess as leviable under the said Customs Tariff Act, besides the customs duty as specified in the said First Schedule, calculated on the value as specified in column (3), and the exemption, under said serial numbers, is only from the amount of said tax, cess and duty over and above the amount so calculated.”.

[F.No. CBIC-190354/96/2021-TO(TRU-I)-CBEC]

(Rajeev Ranjan)
Under Secretary to the Government of India

Note: The principal notification No. 45/2017-Customs, dated the 30th June, 2017 was published in the Gazette of India, Extraordinary *vide* number G.S.R. 780(E), dated the 30th June, 2017.