

## **CUSTOMS(TARIFF)**

**Notification No.-79/2018**

**Date – 5<sup>th</sup> December 2018**

Amendment to notification no. 52/2003-Customs dated 31.03.2003 -reg.

The Central Government makes amendments in the Notification No. 52/2003-Customs, dated the 31st March, 2003.

### Amendments –

**(A)** In the opening paragraph,-

- in condition (4), in first proviso, for the words and figures –Central Excise Rules, 2002|| the words and figures –the Central Excise Rules, 2017 or as a GST registrant under the Central Goods and Service Tax Act or the State Goods and Service Tax Act or the Union Territory Goods and Service Tax Act, 2017 and rules made thereunder shall be substituted;
- in condition (6),-
  - in clause (ix), for the words and figures –No. 62/2004-Cus., dated 12-5-2014 the words and figures –No. 50/2017-Customs dated 30-6-2017 shall be substituted.
  - for clause (xv), the following shall be substituted, namely:- –
    - The percentage of wastage shall be calculated with reference to the total quantity of gold or platinum or silver imported or issued for manufacture of the jewellery;
    - No wastage shall be allowed for jewellery procured against exchange under provisions of the Foreign Trade Policy.

(B)in paragraph 3, in first proviso, for the words and figures –No.106/58–Customs dated the 29th March, 1958', the words and figures –No. 36/2017-Customs dated the 30th June 2017 shall be substituted.

For more details, please follow - <http://www.cbic.gov.in/resources//htdocs-cbec/customs/cs-act/notifications/notfns-2018/cs-tarr2018/cs79-2018.pdf>