

Notifications

Customs

Notification No. 18/2023- Customs (N. T.)

Dated 30th March 2023

The Central Government Seeks to make amendment of Notification 19 of 2022 Customs NT dated 30.03.2022

S.O.....(E).-In exercise of the powers conferred by sub-section (4) of section 51A of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs on being satisfied that it is necessary and expedient so to do, hereby exempts the deposits,-

I. with respect to goods imported or exported in customs stations where customs automated system is not in place;

II. with respect to goods imported or exported in International Courier Terminals;

III. with respect to accompanied baggage;

IV. other than those used for making electronic payment of, -

a. any duty of customs, including cesses and surcharges levied as duties of customs;

b. integrated tax;

c. Goods and Service Tax Compensation Cess;

d. interest, penalty, fees or any other amount payable under the Act, or Customs Tariff Act, 1975 (51 of 1975),

from all of the provisions of section 51A of the said Act.

2.This notification shall come into effect from the 1stApril, 2023 and shall be effective till the 30th April, 2023

For more details, please follow,

<https://taxinformation.cbic.gov.in/view-pdf/1009672/ENG/Notifications>