

Notification
Central Tax
Circular No. 12/2023-Central Tax (Rates)
Dated 19th October 2023

**The Central Government Seeks to amend Notification No 11/2017-
Central Tax (Rate) dated 28.06.2017**

G.S.R.....(E).-In exercise of the powers conferred by sub-section (1), sub-section (3) and sub-section (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15, sub-section (1) of section 16 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 11/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 690(E), dated the 28th June, 2017, namely:-

In the said notification, -

(A) in the Table,

(i) against serial number 8, in column (3), in item (vi), after the condition in column (5) against the rate of 2.5 percent, the following condition shall be inserted, namely: -

“Provided further that where the supplier of input service in the same line of business charges central tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.

Illustration: ‘A’ engages ‘B’ for transport from New Delhi to Jaipur in a motor cab for Rs. 1000. ‘B’, for supplying the said service, hires a motor cab with operator from ‘C’ for Rs. 800. ‘C’ charges ‘B’ central tax at the rate of 6%(Rs. 48). If ‘B’ charges ‘A’ central tax at the rate of 2.5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by ‘C’ only to the extent of Rs. 20 (2.5% of Rs. 800) and not Rs. 48.”;

(ii) against serial number 10, in column (3), in item (i), after the condition in column (5) against the rate of 2.5 percent, the following condition shall be inserted, namely: -

“Provided further that where the supplier of input service in the same line of business charges central tax at a rate higher than 2.5%, credit of input tax charged on the input service in the same line of business in excess of the tax paid or payable at the rate of 2.5%, shall not be taken.

Illustration: ‘A’ engages ‘B’ for transport from New Delhi to Jaipur in a motor cab for Rs. 1000. ‘B’, for supplying the said service, hires a motor cab with operator from ‘C’ for Rs. 800. ‘C’ charges ‘B’ central tax at the rate of 6% (Rs. 48). If ‘B’ charges ‘A’ central tax at the rate of 2.5%, he shall be entitled to take input tax credit on the input service in the same line of business supplied by ‘C’ only to the extent of Rs. 20 (2.5% of Rs. 800) and not Rs. 48.”;

(iii) against serial number 34, -

(a) in column (3), in item (iv), for the words “totalisator or a license to”, the words “licensing a” shall be substituted;

(b) in column (3), item (v) and the entries relating thereto shall be omitted;

(B) in the Annexure: Scheme of Classification of Services, -
(i) serial number 696 and the entries relating thereto shall be omitted;
(ii) serial number 698 and the entries relating thereto shall be omitted.
2.This notification shall come into force with effect from the 20th day of October, 2023.

For more details, please follow,

<https://taxinformation.cbic.gov.in/view-pdf/1009893/ENG/Notifications>

Notifications

Central Tax

Notification No. 13/2023-Central Tax (Rate)

Dated 19th October 2023

The Central Government Seeks to amend Notification No 12/2017- Central Tax (Rate) dated 28.06.2017.

G.S.R. -----(E). -In exercise of the powers conferred by sub-sections (3) and (4) of section 9, sub-section (1) of section 11, sub-section (5) of section 15 and section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendment further to amend the notification of the Government of India, Ministry of Finance (Department of Revenue), No.12/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II,

(1)	(2)	(3)	(4)	(5)
"3B	Chapter 99	Services provided to a Governmental Authority by way of- (a)water supply; (b)public health; (c)sanitation conservancy; (d)solid waste management; and (e)slum improvement and upgradation	Nil	Nil

(2.) against serial number 6, in column (3), in item (a), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;

(3.) against serial number 7, in column (3), in the Explanation, in item(a), in sub-item(i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;

(4.) against serial number 8, in column (3) in the proviso, in item (i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;

(5.) against serial number 9, in column (3), in the first proviso, in item (i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;

2.This notification shall come into force with effect from the 20th day of October, 2023

For more details, please follow

<https://taxinformation.cbic.gov.in/view-pdf/1009894/ENG/Notifications>

Notifications

Central Tax

Notification No. 14/2023-Central Tax (Rate)

Dated 19th October 2023

The Central Government Seeks to amend Notification No 13/2017- Central Tax (Rate) dated 28.06.2017.

GSR.....(E).-In exercise of the powers conferred by sub-section (3) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.13/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 692(E), dated the 28th June, 2017, namely

In the said notification, in the Table, -(i) against serial number 5, in column (2), in item (2), in sub-item (i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)" shall be inserted;

(ii) against serial number 5A, in column (2), after the words "Services supplied by the Central Government", the words and brackets "[excluding the Ministry of Railways (Indian Railways)]" shall be inserted.

2.This notification shall come into force with effect from the 20th day of October, 2023

For more details, please follow

<https://taxinformation.cbic.gov.in/view-pdf/1009895/ENG/Notifications>

Notifications

Central Tax

Notification No. 15/2023-Central Tax (Rate)

Dated 19th October 2023

The Central Government Seeks to amend Notification No 15/2017- Central Tax (Rate) dated 28.06.2017.

G.S.R.....(E).-In exercise of the powers conferred by sub-section (3) of section 54 of the Central Goods and Services Tax Act, 2017 (12 of 2017),the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 15/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 694(E), dated the 28th June, 2017, namely:-

In the said notification, in opening paragraph, for the words, brackets, letters and figures "specified in sub-item (b) of item 5 of Schedule II of the Central Goods and Services Tax Act", the words, "of construction of a complex, building or a part thereof, intended for sale to a buyer, wholly or partly, where the amount charged from the recipient of service includes the value of land or undivided share of land, as the case may be, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after its first occupatio, whichever is earlier", shall be substituted.

2.This notification shall come into force with effect from the 20th day of October, 2023

For more details, please follow

<https://taxinformation.cbic.gov.in/view-pdf/1009896/ENG/Notifications>

Notifications

Central Tax

Notification No. 16/2023-Central Tax (Rate)

Dated 19th October 2023

The Central Government Seeks to amend Notification No 17/2017- Central Tax (Rate) dated 28.06.2017.

G.S.R.....(E).-In exercise of the powers conferred by sub-section (5) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.17/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 696(E) dated the 28th June, 2017, namely: -

In the said notification,

(i.) in clause (i), for the words "omnibus or any other motor vehicle", the words "or any other motor vehicle except omnibus" shall be substituted;

(ii.) after clause (i), the following clause shall be inserted, namely: -

"(ia) services by way of transportation of passengers by an omnibus except where the person supplying such service through electronic commerce operator is a company.";

(iii.) in the Explanation, after item (c), the following item shall be inserted, namely, -

"(d) "Company" has the same meaning as assigned to it in clause (20) of section 2 of the Companies Act, 2013(18 of 2013).".

2.This notification shall come into force with effect from the 20th day of October, 2023

For more details, please follow

<https://taxinformation.cbic.gov.in/view-pdf/1009897/ENG/Notifications>

Notifications

Central Tax

Notification No. 17/2023-Central Tax (Rate)

Dated 19th October 2023

The Central Government Seeks to amend Notification No 01/2017- Central Tax (Rate) dated 28.06. 2017.

G.S.R.(E).- In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No.1/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 673(E), dated the 28th June, 2017, namely:-

In the said notification,

(A) in Schedule I – 2.5%, -

(i)after S. No. 92 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
"92A	1703	Molasses";

(ii)after S. No. 96 and the entries relating thereto, the following S. No. and entries shall be inserted, namely

(1)	(2)	(3)
"96A	1901	Food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled";

(B) in Schedule III – 9%,

(i)against S. No. 13, in column (3), for the words and figures "of heading 1905", the words and figures "of heading 1905; food preparation of millet flour, in powder form, containing at least 70% millets by weight, pre-packaged and labelled" shall be substituted;

(ii)after S. No. 25 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
"25A	2207 10 12	Spirits for industrial use";

(C) in Schedule IV – 14%, S. No. 1 and the entries relating thereto shall be omitted

2.This notification shall come into force with effect from the 20th day of October, 2023

For more details, please follow

<https://taxinformation.cbic.gov.in/view-pdf/1009898/ENG/Notifications>

Notifications

Central Tax

Notification No. 18/2023-Central Tax (Rate)

Dated 19th October 2023

The Central Government Seeks to amend Notification No 02/2017- Central Tax (Rate) dated 28.06.2017

G.S.R.(E).- In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No.2/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 674(E), dated the 28th June, 2017, namely:

In the said notification, in the Schedule, after S. No. 94 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

In the said notification,

(D) in Schedule I – 2.5%, -

(i) after S. No. 92 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)
"94A	1901	Food preparation of millet flour, in powder form, containing at least 70% millets by weight, other than pre-packaged and labelled"

2. This notification shall come into force with effect from the 20th day of October, 2023

For more details, please follow

<https://taxinformation.cbic.gov.in/view-pdf/1009899/ENG/Notifications>

Notifications

Central Tax

Notification No. 19/2023-Central Tax (Rate)

Dated 19th October 2023

The Central Government Seeks to amend Notification No 04/2017- Central Tax (Rate) dated 28.06.2017

G.S.R.....(E).- In exercise of the powers conferred by sub-section (3) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 4/2017- Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 676(E), dated the 28th June, 2017, namely:-

In the said notification, in the Table, against S. No. 6, in column 4, for the entry, the following entry may be substituted, namely: -

“Central Government [excluding Ministry of Railways (Indian Railways)], State Government, Union territory or a local authority.”

2. This notification shall come into force with effect from the 20th day of October, 2023.

For more details, please follow

<https://taxinformation.cbic.gov.in/view-pdf/1009900/ENG/Notifications>

Notifications

Central Tax

Notification No. 20/2023-Central Tax (Rate)

Dated 19th October 2023

The Central Government Seeks to amend Notification No 05/2017- Central Tax (Rate) dated 28.06.2017

G.S.R...(E).- In exercise of the powers conferred by clause (ii) of the proviso to sub-section (3) of section 54 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 5/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 677(E), dated the 28th June, 2017, namely :-

In the said notification, in the TABLE, after S. No. 6A and the entries relating thereto, following S.No. and the entries shall be inserted, namely: -

(1)	(2)	(3)
"6AA	5605	Imitation zari thread or yarn made out of Metallised polyester film /plastic film; Explanation: This entry shall apply for refund of input tax credit only on polyester film /plastic film"

2. This notification shall come into force with effect from the 20th day of October, 2023.

For more details, please follow

<https://taxinformation.cbic.gov.in/view-pdf/1009901/ENG/Notifications>

Notifications

Customs

Notification No. 75/2023-CUSTOMS (N.T)

Dated 13th October 2023.

The Central Government fixes of Tariff Value of Edible Oils, Brass Scrap, Areca Nut, Gold and Silver- Req.

S.O. ... (E). – In exercise of the powers conferred by sub-section (2) of section 14 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes & Customs, being satisfied that it is necessary and expedient to do so, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 36/2001-Customs (N.T.), dated the 3rd August, 2001, published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide number S. O. 748 (E), dated the 3rd August, 2001, namely:

TABLE - I

Sl. No.	Chapter/ heading/ sub-heading/tariff item	Description of goods	Tariff value (US \$Per Metric Tonne)
(1)	(2)	(3)	(4)
1	1511 10 00	Crude Palm Oil	8593
2	1511 90 10	RBD Palm Oil	863
3	1511 90 90	Others – Palm Oil	861
4	1511 10 00	Crude Palmolein	868
5	1511 90 20	RBD Palmolein	871
6	1511 90 90	Others – Palmolein	870
7	1507 10 00	Crude Soya bean Oil	972
8	7404 00 22	Brass Scrap (all grades)	4682

2. This notification shall come into force with effect from the 14th October 2023.

For more details, please follow

<https://taxinformation.cbic.gov.in/view-pdf/1009888/ENG/Notifications>

Notifications

Customs

Notification No. 10/2023-CUSTOMS (ADD)

Dated 12th October 2023.

The Central Government Seeks to impose Anti-dumping duty on imports of flax yarn of below 70 lea count originating in or exported from China PR.

G.S.R. ...(E).-Whereas, the designated authority, vide notification No. 7/03/2023-DGTR, dated the 31st March, 2023, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 31st March, 2023, had initiated the review in terms of sub-section (5) of section 9A of the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), read with rule 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, in the matter of continuation of anti-dumping duty on imports of "flax yarn of below 70 lea count" (hereinafter referred to as the subject goods) falling under Tariff Sub-headings 5306 10 or 5306 20 of the First Schedule to the Customs Tariff Act, originating in or exported from China PR (hereinafter referred to as the subject country) initially imposed, vide notification of the Government of India, Ministry of Finance (Department of Revenue), No. 53/2018-Customs (ADD), dated the 18th October, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1044(E), dated the 18th October, 2018.

And whereas, in the matter of review of anti-dumping duty on imports of the subject goods, originating in or exported from the subject countries, the designated authority in its final findings, published, vide notification No. 7/03/2023-DGTR, dated the 16th July, 2023, published in the Gazette of India, Extraordinary, Part-I, Section 1, dated the 17th July, 2023, has come to the conclusion that, -

(i) there is likelihood of continuation or recurrence of dumping and injury in case the anti-dumping duty in force is allowed to cease at this stage;

(ii) the likelihood analysis shows that significant exports of the subject goods from the subject country to third countries other than India are at dumped and injurious prices;

(iii) there is significant price attractiveness to make exports to India as price to third countries are below the price to India;

and has recommended continued imposition of the anti-dumping duty on imports of the subject goods, originating in or exported from the subject country, in order to remove injury to the domestic industry.

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act, 1975 read with rules 18, 20 and 23 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995 and in supersession of the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 53/2018-Customs (ADD), dated the 18th October, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1044(E), dated the 18th October, 2018, the Central Government, after considering the aforesaid final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the Table below, falling under Tariff Item of the First Schedule to the Customs Tariff Act as specified in the corresponding entries in column (2), originating in the country as specified in the corresponding entries in column (4), exported from the country as specified in the corresponding entries in column (5), produced by the producers as specified in the corresponding entries in column

(6), an anti-dumping duty at the rate equal to the amount as indicated in the corresponding entries in column (7), in the unit as specified in the corresponding entries in column (8), namely :

S. No	Tariff Item	Description of Goods	Country of Origin	Country of Export	Producer/ exporter	Duty Amount	Unit
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1	530610, 530620	Flax Yarn of below 70 Lea Count (or below 42 nm)	China PR	Any including China PR	Jiangsu Jinyuan Flax Co., Ltd./ Zhejiang Jinyuan Flax Co., Ltd./ Zhejiang Kingdom Linen Co., Ltd.	2.42	USD/KG
2	530610, 530620	Flax Yarn of below 70 Lea Count (or below 42 nm)	China PR	Any including China PR	Yixing Sunshine Linen Textile Co., Ltd.	2.29	USD/KG
3	530610, 530620	Flax Yarn of below 70 Lea Count (or below 42 nm)	China PR	Any including China PR	Any other than the producers at Sl. No. 1-2	4.83	USD/KG

2. The anti-dumping duty imposed under this notification shall be levied for a period of five years (unless revoked, superseded or amended earlier) from the date of publication of this notification in the Official Gazette and shall be payable in Indian currency.

For more details, Please follow

<https://taxinformation.cbic.gov.in/view-pdf/1009886/ENG/Notifications>

Notifications

Customs

Notification No. 58/2023-CUSTOMS

Dated 09th October 2023.

The Central Government Seeks to amend notification no. 152/2009-Customs, dated 31.12.2009 in order to implement Bilateral Safeguard measure on imports of "Ferro Molybdenum" from the Republic of Korea under India-Korea Comprehensive Economic Partnership Agreement (Bilateral Safeguard Measures) Rules, 2017 on the basis of DGTR recommendation.

G.S.R.(E).—Whereas, in the matter concerning imports of "Ferro Molybdenum"(hereinafter referred to as the subject goods) falling under tariff item 7202 70 00 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), the Directorate General of Trade Remedies (hereinafter referred to as the Authority) initiated an Bilateral Safeguard investigation in terms of the India-Korea Comprehensive Economic Partnership Agreement (Bilateral Safeguard Measures) Rules, 2017 (hereinafter referred to as the rules) vide initiation notification under F.No.22/03/2022-DGTR, dated the 30thSeptember, 2022published in the Gazette of India, Extraordinary, Part I, Section 1, dated the30thSeptember, 2022in order to determine whether the imports of the subject goods from Korea RP constitute increased imports and whether the increased imports have caused or are threatening to cause serious injury to the domestic industry; And whereas, in the final findings of the Bilateral Safeguard investigation issued vide F. No. 22/03/2022-DGTR, dated the 29th May, 2023, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 29thMay, 2023, the Authority has concluded that-

(i)imports of the subject goods from Republic of Korea have increased and constitute "increased imports" within the meaning of the rules and India-Korea Comprehensive Economic Partnership Agreement;

(ii)the increased imports have caused serious injury;

(iii)there exists a causal link between the increased imports and serious injury to the domestic industry;

and recommended imposition of bilateral safeguard measure of increasing the rate of customs duty on subject goods originating in Korea RP and imported into India as specified in the aforesaid final findings, in order to remove injury to the domestic industry. Now, therefore, in exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) read with rule 11 of the said rules, the Central Government, on being satisfied that it is necessary in the public interest so to do, after considering the aforesaid final findings of the designated authority, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No.152/2009-Customs, dated the 31stDecember,

2009, published in the Gazette of India, vide number G.S.R. 943 (E), dated the 31stDecember, 2009, namely:-

In the said notification, -

(a)in the Table, after serial number 529 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
"529A	7202 (except 720260, 720270)	All Goods	0.00
"529B	720270	Ferromolybdenum	5.00
"529C	720270	Ferromolybdenum	3.75

(b) after the second proviso below the Table, the following proviso shall be inserted, namely: -

"Provided also that, to give effect to the bilateral safeguard measure, as recommended by the Director General of Trade Remedies, -

- (i) nothing contained in serial number 528 and entries relating thereto in the said table shall have effect up to and inclusive of the 9th day of October, 2025;
- (ii) the entries contained in serial number 529A in the said table shall have effect only up to and inclusive of the 9th day of October, 2025;
- (iii) the entries contained in serial number 529B in the said table shall have effect only up to and inclusive of the 9th day of October, 2024; and
- (iv) the entries contained in serial number 529C in the said table shall have effect only from the 10th day of October, 2024 to the 9th day of October, 2025 (both days inclusive);
unless revoked, superseded or amended earlier

2. This notification shall come into force on the 10th day of October 2023.

For more details, please follow

<https://taxinformation.cbic.gov.in/view-pdf/1009884/ENG/Notifications>

Notifications

Central Tax

Notification No. 74/2023-Customs (N.T)

Dated 6th October 2023

The Central Government Seeks to Amend Notification No. 100/2017-Customs (N.T.) dated 27.10.2017 - Notification of AFS at Village Khajod, Taluka Majura, Distt. Surat.

G.S.R. 726(E). –In exercise of the powers conferred by clause (aa) of sub-section (1) read with sub-section (2) of section 7 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 100/2017-Customs (N.T.) dated the 27th October, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R 1347 (E), dated the 27th October, 2017, namely: -

In the said notification, in the Table, the following item and entries shall be inserted, namely: –

S.No	State/Union Territory	Place	Purpose.
(1)	(2)	(3)	(4)
"2	Gujarat	Village Khajod, Taluka Majura, District Surat	Unloading of imported goods and loading of export goods" *

* Explanation-For the purposes of this notification, "goods" at S.No. 2 means diamonds, precious and semi-precious stones, pearls, jewellery made of gold or any other precious metal, with or without studding, industrial diamonds including powders, both natural and synthetic and synthetic stones

For more details, please follow

<https://taxinformation.cbic.gov.in/view-pdf/1009885/ENG/Notifications>

Notifications

Customs

Notification No. 78/2023-CUSTOMS (N.T)

Dated 5th October 2023

The Central Government Fixes Exchange Rate Notification No. 68/2023-Cus (NT) dated 21.09.2023-reg.

In exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and in supersession of the Notification No. 61/2023-Customs(N.T.), dated 21st September, 2023 except as respects things done or omitted to be done before such supersession, the Central Board of Indirect Taxes and Customs hereby determines that the rate of exchange of conversion of each of the foreign currencies specified in column (2) of each of Schedule I and Schedule II annexed hereto, into Indian currency or vice versa, shall, with effect from 7th September, 2023, be the rate mentioned against it in the corresponding entry in column (3) thereof, for the purpose of the said section, relating to imported and export goods.

Schedule I

Sl. No.	Foreign Currency	Rate of exchange of one unit of foreign currency equivalent to Indian rupees	
		3	
1	2	(a)	(b)
		(For Imported Goods)	(For Export Goods)
1.	Australian Dollar	54.30	51.95
2.	Bahraini Dinar	228.25	214.25
3.	Canadian Dollar	61.70	59.70
4.	Chinese Yuan	11.50	11.25
5.	Danish Kroner	11.95	11.55
6.	EURO	89.25	86.10
7.	Hong Kong Dollar	10.80	10.45
8.	Kuwaiti Dinar	277.75	261.20
9.	New Zealand Dollar	50.90	48.55
10.	Norwegian Kroner	7.70	7.45
11.	Pound Sterling	102.95	99.55
12.	Qatari Riyal	23.55	22.15
13.	Saudi Arabian Riyal	22.90	21.55
14.	Singapore Dollar	61.80	59.85
15.	South African Rand	04.45	04.20
16.	Swedish Kroner	07.65	07.45
17.	Swiss Franc	92.85	89.40
18.	Turkish Lira	03.10	02.95
19.	UAE Dirham	23.40	22.00
20.	US Dollar	84.15	82.40

Schedule II

Sl. No.	Foreign Currency	Rate of exchange of 100 unit of foreign currency equivalent to Indian rupees	
		(a) (For Imported Goods)	(b) (For Export Goods)
1.	Japanese Yen	56.95	55.20
2.	Korean Won	06.40	06.00

For more details, please follow

<https://taxinformation.cbic.gov.in/view-pdf/1009883/ENG/Notifications>