

Notifications

Customs

Notification No. 04/2023-CUSTOMS

Dated 1st February 2023.

The Central Government Seeks to further amend notification No. 11/2018-Customs, dated 2nd February, 2018, to revise/provide Social Welfare Surcharge (SWS) exemption(s) on specified goods

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) read with section 110 of the Finance Act, 2018 (13 of 2018), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 11/2018-Customs, dated the 2nd February, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 114(E), dated the 2nd February, 2018, namely.

In the said notification, -

(I).in the proviso, for the word and figure "and 52", the figures and word "52, 54, 55, 56 and 59" shall be substituted;

(II).in the TABLE, -

(1) against Sl. No. 1, in column (2), -

(i)for the figures "0802 99 00", the figures, brackets and words "0802 99 00 (other than Pecan nuts)" shall be substituted;

(ii)after the figures "6802 92 00", the figures "7106, 7108, 7117, 8712 00 10" shall be inserted

For more details, please follow

<https://taxinformation.cbic.gov.in/view-pdf/1009622/ENG/Notifications>