

Notifications

Customs

Notification No. 45/2023-CUSTOMS

Dated 1st July 2023

The Central Government Seeks to amend notification No. 11/2021-Customs dated 01.02.2021 in order to prescribe the AIDC rate for liquified Propane and liquified Butane.

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 124 of the Finance Act, 2021 (13 of 2021), 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. 11/2021-Customs, dated the 1st February, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 69(E), dated the 1st February, 2021, namely: -

In the said notification, (i) in the TABLE, after Sl. No. 10, and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely:

(1)	(2)	(3)	(4)
"10AA.	27111200 27111300	Liquified Propane Liquified Butane	15%".

(ii) After the TABLE the following provisos shall be inserted, -

"Provided that nothing contained in S.No 10AA shall apply to imports of Liquified Propane and Liquified Butane mixture, Liquified Propane and Liquified Butane by the Indian Oil Corporation Limited, Hindustan Petroleum Corporation Limited or Bharat Petroleum Corporation Limited for supply to household domestic consumers or to Non-Domestic Exempted Category (NDEC) customers;

Provided further that nothing contained in Sl. No 10 B shall apply to imports of Liquified Petroleum Gas by the Indian Oil Corporation Limited, Hindustan Petroleum Corporation Limited or Bharat Petroleum Corporation Limited for supply to household domestic consumers or to Non-Domestic Exempted Category (NDEC) customers;"

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<https://taxinformation.cbic.gov.in/view-pdf/1009766/ENG/Notifications>