

Customs

Notification No. 11/2023-CUSTOMS

Dated 1st February 2023.

The Central Government Seeks to further amend notification No. 146/94-Customs, dated the 13th July, 1994 to extend the exemption benefit to Warm blood horse for equestrian sports and extend the validity of said notification up to the 31st March, 2028

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) and sub-section (12) of section 3 of Customs Tariff Act, 1975 (51 of 1975), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby amends the following notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of the Table below, to the extent specified in the corresponding entry in column (3) of the said Table, namely:

SL.No	Notification Number	Amendment
(1)	(2)	(3)
1	Notification No. 90/2009-Customs, dated the 7 th September, 2009 vide number G.S.R. 644 (E), dated the 7 th September, 2009	In the said notification, the following paragraph shall be inserted at the end, namely: -"2. Nothing contained in this notification shall have effect after the 31stMarch, 2028."
2	Notification No. 33/2017-Customs, dated the 30 th June, 2017 vide number G.S.R. 768 (E), dated the 30 th June, 2017.	In the said notification, after second proviso, following proviso shall be inserted, namely: - "Provided also that nothing contained in this notification shall have effect after the 31stMarch, 2028."
3	Notification No. 41/2017-Customs, dated the 30 th June, 2017 vide number G.S.R. 776(E), dated the 30 th June, 2017	In the said notification, after the table, following proviso shall be inserted, namely: -"Provided that nothing contained in this notification shall have effect after the 31stMarch, 2028.

2.This notification shall come into force on the 2nd day of February, 2023

For more details, please visit

<https://taxinformation.cbic.gov.in/view-pdf/1009629/ENG/Notifications>