

Customs

Notification No. 10/2023-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), 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. 146/94-Customs, dated the 13th July, 1994, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 575 (E), dated the 13th July, 1994, namely: -

In the said notification, -

- (i) in the TABLE, against S. No. 2, in column (2), in item XXIII. EQUESTRIAN, after sub-item (6), the following sub-item shall be inserted, namely: -
“(7) Warm Blood horse”;
- (ii) the Explanation, occurring after the TABLE, shall be omitted;
- (iii) the following paragraph shall be inserted at the end, namely: -
"2. Nothing contained in this notification shall have effect after the 31st March, 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/1009628/ENG/Notifications>