

Notifications

Customs

Notification No. 51/2023-CUSTOMS

Dated 31st August 2023

The Central Government Seeks to amend No. 11/2021-Customs, dated the 1st February, 2021 to exempt LPG, Liquified Propane and Liquified Butane from levy of AIDC.

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, -

(1) against Sl.No. 10AA, in column (4), the entry "Nil" shall be substituted;

(2) against Sl.No. 10B, in column (4), the entry "Nil" shall be substituted;

II. The first and the second proviso after the Table shall be omitted;

2. This notification shall come into effect on the 1st day of September, 2023.

For More details, please follow

<https://taxinformation.cbic.gov.in/view-pdf/1009841/ENG/Notifications>