

## Notifications

### Customs

#### Notification No. 50/2023-CUSTOMS

Dated 25<sup>th</sup> August 2023

**The Central Government Seeks to amend notification No. 55/2022-Customs dated 31.10.2022, to provide conditional exemption on certain variety of rice**

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 amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 55/2022-Customs, dated the 31stOctober 2022, published in the Gazette of India, Extraordinary, Part II, Section 3,Sub-section (i), vide number G.S.R. 796(E), dated the 31stOctober 2022, namely:-In the said notification,

(i)in the Table, after S. No. 2 and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
2A	10063010	Rice, Parboiled	Nil	5
2B	10063010	Rice, Parboiled	Nil	6"

(ii)in the Annexure, after Condition number 4 and the entries relating thereto, the following Condition numbers and entries shall be inserted, namely

"5	Rate of duty shall come into force on the 16th day of October, 2023
6	i)Goods meant for export shall have entered the customs station for the purpose of exportation before the 25thday of August, 2023, and an order permitting clearance has not been issued by the proper officer; and ii)Goods meant for export shall be backed by irrevocable Letter(s) of Credit, wherein the said letter(s) of credit has been opened before the 25thday of August, 2023, and the message exchange date between the Indian and Foreign bank/swift date should be before the 25thday of August, 2023, and such Letter(s) of Credit should have been authenticated by the Recipient Bank."

For More details, please follow

<https://taxinformation.cbic.gov.in/view-pdf/1009839/ENG/Notifications>