

**Notification**  
**Customs (N.T.)**  
**Notification No. 107/2022-Customs (N.T.)**

**Dated 13<sup>th</sup> December 2022**

**The Central Government seeks to notify Kakrawah as LCS for clearance of any class of goods imported or exported by land by amendment of Principal Notification No. 63/1994-Customs (N.T.) dated 21st November, 1994**

S.O.(E).-In exercise of the powers conferred by sub clause (b) and (c) of sub-section (1) section 7 of the Customs Act, 1962 (52 of 1962), The Central Board of Indirect Taxes and Customs, here by makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.63/1994-Customs (N.T), dated the 21<sup>st</sup> November 1994, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), vide number S.O. 830 (E), dated the 21<sup>st</sup> February, 1994, namely:-

In the said notification, in the opening paragraph, the tenth proviso, namely: -

“Provided also that Kakrawah is appointed as land customs station for the purpose of clearance of baggage, passenger vehicles and tourist vehicles”,

Shall be omitted

For more details, please follow

<https://taxinformation.cbic.gov.in/view-pdf/1009572/ENG/Notifications>