

[TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i) OF THE GAZETTE OF INDIA (EXTRAORDINARY)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
(CENTRAL BOARD OF EXCISE AND CUSTOMS)

Notification No. 78 / 2017-Customs

New Delhi, the 13 October, 2017

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, 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. 52/ 2003-Customs, dated the 31st March, 2003, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 274 (E), dated the 31st March, 2003, namely:-

2. In the said notification, for the words, brackets and figures "from the whole of the duty of customs leviable thereon under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) and the additional duty, if any, leviable thereon under sub-sections (1), (3) and (5) of section 3 of the said Customs Tariff Act, subject to the following conditions, namely:-",

the following shall be substituted, namely:-

"from -

- (A) the whole of the duty of customs leviable thereon under the First-Schedule to the Customs Tariff Act, 1975 (51 of 1975) and the additional duty, if any, leviable thereon under sub-sections (1), (3) and (5) of section 3 of the said Customs Tariff Act; and
- (B) the integrated tax and compensation cess leviable thereon under sub-sections (7) and (9), respectively of section 3 of the said Customs Tariff Act:

Provided that nothing contained in clause (B) above shall apply on or after the 1st day of April, 2018, subject to the following conditions, namely:-".

[F.No.DGEP/ SEZ/ 09/ 2017(Pt.2)]

(Anand Kumar Jha)

Under Secretary to the Government of India

Note:- The principal notification No. 52/ 2003-Customs, dated the 31st March, 2003 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 274 (E), dated the 31st March, 2003 and last amended by notification No. 59/ 2017-Customs, dated the 30th June, 2017, published vide number G.S.R. 736 (E), dated the 30th June, 2017.

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[TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i) OF THE GAZETTE OF INDIA, EXTRAORDINARY]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
(CENTRAL BOARD OF EXCISE AND CUSTOMS)

Notification No. 33/2018-Customs

New Delhi, the 23rd March, 2018

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, 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. 52/2003-Customs, dated the 31st March, 2003, published in the Gazette of India, Extraordinary, vide number G.S.R. 274 (E), dated the 31st March, 2003, namely:-

In the said notification, in the opening paragraph, in the proviso, for the figures, letters and words "1st day of April, 2018", the figures, letters and words "2nd day of October, 2018" shall be substituted.

[F.No. DGEP/SEZ/09/2017(Pt-2)]

(ANAND KUMAR JHA)
Under Secretary to the Government of India

Note:-The principal notification No. 52/2003-Customs, dated the 31st March, 2003 was published in the Gazette of India, Extraordinary, vide number G.S.R. 274 (E), dated the 31st March, 2003 and last amended by notification No. 78/2017-Customs, dated the 13th October, 2017, published vide number G.S.R. 1272(E), dated the 13th October, 2017.

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{TO BE PUBLISHED IN THE GAZETTE OF INDIA EXTRAORDINARY PART-II,
SECTION-3, Sub Section (ii)}

GOVERNMENT OF INDIA
MINISTRY OF COMMERCE AND INDUSTRY
DEPARTMENT OF COMMERCE

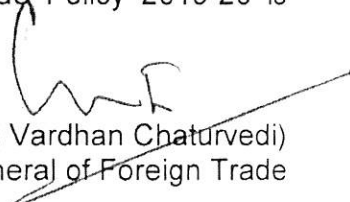
NOTIFICATION No. 55 /2015.2020
NEW DELHI, DATED THE 23 March, 2018

Subject: Amendments to Foreign Trade Policy 2015-20 – Extension to Integrated Goods and Service Tax (IGST) and compensation Cess exemption under EOU scheme till 01.10.2018 – regd.

S.O(E): In exercise of powers conferred by Section 5 of FT(D&R) Act, 1992, read with Paragraph 1.02 of the Foreign Trade Policy, 2015-20, as amended from time to time, the Central Government hereby makes following amendments in Foreign Trade Policy 2015-20.

1. Exemption from Integrated Tax and Compensation Cess under EOU Scheme under Para 6.01 (d)(ii) of FTP 2015-20 is extended upto 01.10.2018.

Effect of this Notification: Para 6.01 (d)(ii) of Foreign Trade Policy 2015-20 is amended as above.


(Alok Vardhan Chaturvedi)
Director General of Foreign Trade

[Issued from File No. 01/92/180/63/AM18/PC-VI]

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[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 79/2017 - Customs

New Delhi, the 13th October, 2017

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 each of the notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of the Table below, in the manner as specified in the corresponding entry in column (3) of the said Table, namely :-

Table

S. No.	Notification number and date	Amendments
(1)	(2)	(3)
1.	16/2015-Customs, dated the 1 st April, 2015 [vide number G.S.R. 252(E), dated the 1 st April, 2015]	<p>In the said notification,-</p> <p>(a) in the opening paragraph, after clause (ii), the following shall be inserted, namely:-</p> <p>“(iii) the whole of integrated tax and the goods and services tax compensation cess leviable thereon under sub-section (7) and sub-section (9) of section 3 of the said Customs Tariff Act:</p> <p>Provided that the exemption from integrated tax and the goods and services tax compensation cess shall be available up to the 31st March, 2018.”;</p> <p>(b) in the Explanation C (II), for the words “However, the following categories of supplies, shall also be counted towards fulfilment of export obligation:”, the words “However, in authorisations where exemption from integrated tax and goods and service tax compensation cess is not availed, the following categories of supplies, shall also be counted towards fulfilment of export obligation:” shall be substituted.</p>
2.	18/2015-Customs, dated the 1 st April, 2015 [vide number G.S.R. 254 (E),	<p>In the said notification, in the opening paragraph,-</p> <p>(a) for the words, brackets, figures and letters “from the whole of the additional duty leviable thereon under sub-</p>

→ (EPCG)

	dated the 1 st April, 2015]	<p>sections (1), (3) and (5) of section 3, safeguard duty leviable thereon under section 8B and anti-dumping duty leviable thereon under section 9A”, the words, brackets, figures and letters “from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3, integrated tax leviable thereon under sub-section (7) of section 3, goods and services tax compensation cess leviable thereon under sub-section (9) of section 3, safeguard duty leviable thereon under section 8B, countervailing duty leviable thereon under section 9 and anti-dumping duty leviable thereon under section 9A” shall be substituted;</p> <p>(b) in condition (viii), after the proviso, the following proviso shall be inserted, namely:-</p> <p>“Provided further that notwithstanding anything contained hereinabove for the said authorisations where the exemption from integrated tax and the goods and services tax compensation cess leviable thereon under sub-section (7) and sub-section (9) of section 3 of the said Customs Tariff Act, has been availed, the export obligation shall be fulfilled by physical exports only;”;</p> <p>(c) after condition (xi), the following conditions shall be inserted, namely :-</p> <p>“(xii) that the exemption from integrated tax and the goods and services tax compensation cess leviable thereon under sub-section (7) and sub-section (9) of section 3 of the said Customs Tariff Act shall be subject to pre-import condition;</p> <p>(xiii) that the exemption from integrated tax and the goods and services tax compensation cess leviable thereon under sub-section (7) and sub-section (9) of section 3 of the said Customs Tariff Act shall be available up to the 31st March, 2018.”.</p>
3.	20/2015-Customs, dated the 1 st April, 2015 [vide number G.S.R. 256 (E), dated 1 st April, 2015]	<p>In the said notification, in the opening paragraph,-</p> <p>(a) for the words, brackets, figures and letters “from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3, safeguard duty leviable thereon under section 8B and anti-dumping duty leviable thereon under section 9A”, the words, brackets, figures and letters “from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3, integrated tax leviable thereon under sub-section (7) of section 3, the goods and services tax compensation cess leviable thereon under</p>

→ Advance Authorisation

→ Advance Authorisation for Annual Requirement

		<p>sub-section (9) of section 3, safeguard duty leviable thereon under section 8B, countervailing duty leviable thereon under section 9 and anti-dumping duty leviable thereon under section 9A" shall be substituted;</p> <p>(b) in condition (viii), after the proviso, the following proviso shall be inserted, namely:-</p> <p>"Provided further that notwithstanding anything contained hereinabove for the said authorisations where the exemption from integrated tax and the goods and services tax compensation cess leviable thereon under sub-section (7) and sub-section (9) of section 3 of the said Customs Tariff Act has been availed, the export obligation shall be fulfilled by physical exports only;"</p> <p>(c) in condition (xii), for the words "safeguard duty, transitional product specific safeguard duty and antidumping duty", the words "safeguard duty, transitional product specific safeguard duty, countervailing duty and antidumping duty" shall be substituted;</p> <p>(d) after condition (xii), the following conditions shall be inserted, namely:-</p> <p>"(xiii) that the exemption from integrated tax and the goods and services tax compensation cess leviable thereon under section (7) and sub-section (9) of section 3 of the said Customs Tariff Act shall be subject to pre-import condition;</p> <p>(xiv) that the exemption from integrated tax and the goods and services tax compensation cess leviable thereon under sub-section (7) and sub-section (9) of section 3 of the said Customs Tariff Act shall be available up to the 31st March, 2018."</p>
4.	<p>21/2015-Customs, dated the 1st April 2015 [vide number G.S.R. 257(E), dated the 1st April, 2015]</p> <p>→ Advance Authorisation for Deemed Export</p>	<p>In the said notification,</p> <p>(a) in the opening paragraph, for the words, figures, and letters "safeguard duty leviable thereon under section 8B and anti-dumping duty leviable thereon under section 9A" the words, figures and letters "safeguard duty leviable thereon under section 8B, countervailing duty leviable thereon under section 9 and anti-dumping duty leviable thereon under section 9A" shall be substituted.</p> <p>(b) in paragraph 2, for the words "safeguard duty, transitional product specific safeguard duty and</p>

		antidumping duty”, the words “safeguard duty, transitional product specific safeguard duty, countervailing duty and antidumping duty” shall be substituted.
5.	22/2015-Customs, dated the 1 st April, 2015 [<i>vide</i> number G.S.R. 258 (E), dated the 1 st April, 2015]	<p>In the said notification, in the opening paragraph,-</p> <p>(a) for the words, brackets, figures and letters “from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3, safeguard duty leviable thereon under section 8B and anti-dumping duty leviable thereon under section 9A”, the words, brackets, figures and letters “from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3, integrated tax leviable thereon under sub-section (7) of section 3, the Goods and services tax compensation cess leviable thereon under sub-section (9) of section 3, safeguard duty leviable thereon under section 8B, countervailing duty leviable thereon under section 9 and anti-dumping duty leviable thereon under section 9A” shall be substituted;</p> <p>(b) after condition (xii), the following condition shall be inserted, namely :-</p> <p>“(xiii) that the exemption from integrated tax and the goods and services tax compensation cess leviable thereon under sub-section (7) and sub-section (9) of section 3 of the said Customs Tariff Act shall be available to goods imported up to the 31st March, 2018.”.</p>
6.	45/2016-Customs, dated the 13 th August, 2016 [<i>vide</i> number G.S.R. 795(E), dated the 13 th August, 2016]	<p>In the said notification, in the opening paragraph,</p> <p>(a) for the words, brackets, figures and letters “from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3, safeguard duty leviable thereon under section 8B and anti-dumping duty leviable thereon under section 9A”, the words, brackets, figures and letters “from the whole of the additional duty leviable thereon under sub-sections (1), (3) and (5) of section 3, integrated tax leviable thereon under sub-section (7) of section 3, the goods and services tax compensation cess leviable thereon under sub-section (9) of section 3, safeguard duty leviable thereon under section 8B, countervailing duty leviable thereon under section 9 and anti-dumping duty leviable thereon under section 9A” shall be substituted;</p> <p>(b) after condition (ix), the following condition shall be</p>

		<p>inserted, namely :-</p> <p>“(xii) the exemption from integrated tax leviable and the goods and services tax compensation cess leviable thereon under sub-section (7) and sub-section (9) of section 3 of the said Customs Tariff Act shall be available up to the 31st March, 2018.”.</p>
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[F. No. 605/ 52/2017-DBK]

(Anand Kumar Jha)

Under Secretary to the Government of India

Note:

(1) The principal notification No. 16/2015-Customs, dated the 1st April, 2015 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.252 (E), dated the 1st April, 2015 and was last amended by notification No. 26 /2017-Customs, dated the 29th June 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 727(E), dated the 29th June, 2017.

(2) The principal notification No. 18/2015-Customs dated the 1st April, 2015 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) ,vide number G.S.R. 254 (E), dated the 1st April, 2015 and was last amended by notification No. 26 /2017-Customs, dated the 29th June 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 727(E), dated the 29th June, 2017.

(3) The principal notification No. 20/2015-Customs dated the 1st April, 2015 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 256 (E), dated the 1st April, 2015 and was last amended by notification No. 26 /2017-Customs, dated the 29th June 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 727(E), dated the 29th June, 2017.

(4) The principal notification No.21/2015-Customs dated the 1st April, 2015 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 257 (E), dated the 1st April, 2015 and was last amended by notification No. 26 /2017-Customs, dated the 29th June 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 727(E), dated the 29th June, 2017.

(5) The principal notification No. 22/2015-Customs dated the 1st April, 2015 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 258 (E), dated the 1st April, 2015 and was last amended by notification No. 26 /2017-Customs, dated the 29th June 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 727(E), dated the 29th June, 2017.

(6) The principal notification No. 45/2016-Customs dated the 13th August, 2016 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 795 (E), dated the 13th August, 2016 and was last amended by notification No. 26 /2017-Customs, dated the 29th June 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 727(E), dated the 29th June, 2017.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 35/2018- Customs

New Delhi, the 28th March, 2018

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 each of the notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of the Table below, in the manner as specified in the corresponding entry in column (3) of the said Table, namely :-

Table

S. No.	Notification number and date	Amendments
(1)	(2)	(3)
1.	16/2015-Customs, dated the 1 st April, 2015 [<i>vide</i> number G.S.R. 252(E), dated the 1 st April, 2015]	In the said notification, in the opening paragraph, in the proviso to clause (iii), for the figures and words "31 st March, 2018", the figures and words "1 st October, 2018" shall be substituted.
2.	18/2015-Customs, dated the 1 st April, 2015 [<i>vide</i> number G.S.R. 254 (E), dated the 1 st April, 2015]	In the said notification, in the opening paragraph, in condition (xiii), for the figures and words "31 st March, 2018", the figures and words "1 st October, 2018" shall be substituted.
3.	20/2015-Customs, dated the 1 st April, 2015 [<i>vide</i> number G.S.R. 256 (E), dated 1 st April, 2015]	In the said notification, in the opening paragraph, in condition (xiv), for the figures and words "31 st March, 2018", the figures and words "1 st October, 2018" shall be substituted.
4.	22/2015-Customs, dated the 1 st April, 2015 [<i>vide</i> number G.S.R. 258 (E), dated the 1 st April, 2015]	In the said notification, in the opening paragraph, in condition (xiii), for the figures and words "31 st March, 2018", the figures and words "1 st October, 2018" shall be substituted.
5.	45/2016-Customs, dated the 13 th August, 2016 [<i>vide</i> number G.S.R. 795(E), dated the 13 th August, 2016]	In the said notification, in the opening paragraph, in condition (xii), for the figures and words "31 st March, 2018", the figures and words "1 st October, 2018" shall be substituted.

[F. No. 605/52/2017-DBK]

(Dharmvir Sharma)
Under Secretary to the Government of India

Note:

(1) The principal notification No. 16/2015-Customs, dated the 1st April, 2015 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.252 (E), dated the 1st April, 2015 and was last amended by notification No. 3/2018-Customs, dated the 12th January, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 22(E), dated the 12th January, 2018.

(2) The principal notification No. 18/2015-Customs dated the 1st April, 2015 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) ,vide number G.S.R. 254 (E), dated the 1st April, 2015 and was last amended by notification No. 79 /2017-Customs, dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1299(E), dated the 13th October, 2017.

(3) The principal notification No. 20/2015-Customs dated the 1st April, 2015 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 256 (E), dated the 1st April, 2015 and was last amended by notification No. 79 /2017-Customs, dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1299(E), dated the 13th October, 2017.

(4) The principal notification No. 22/2015-Customs dated the 1st April, 2015 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 258 (E), dated the 1st April, 2015 and was last amended by notification No. 79 /2017-Customs, dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1299(E), dated the 13th October, 2017.

(5) The principal notification No. 45/2016-Customs dated the 13th August, 2016 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 795 (E), dated the 13th August, 2016 and was last amended by notification No. 79 /2017-Customs, dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1299(E), dated the 13th October, 2017.

{To be published in the Gazette of India Extraordinary Part-II, Section-3, Sub
Section (ii)}

Government of India
Ministry of Commerce and Industry
Department of Commerce
Directorate General of Foreign Trade
Udyog Bhawan

Notification No. 54/2015-20


New Delhi, Dated 22 March 2018

Subject:- Amendments to Foreign Trade Policy 2015-2020 - Extension of Integrated and Goods and Service Tax (IGST) and Compensation Cess exemption under Advance Authorisation and EPCG scheme till 01.10.2018.

S.O(E): In exercise of powers conferred by Section 5 of FT(D&R) Act, 1992, read with Paragraph 1.02 of the Foreign Trade Policy, 2015-20, as amended from time to time, the Central Government hereby makes following amendments in Foreign Trade Policy 2015-20.

1. Exemption from Integrated Tax and Compensation Cess under Advance Authorization Scheme under Para 4.14 of FTP 2015-20 is extended upto 01.10.2018.
2. Exemption from Integrated Tax and Compensation Cess under EPCG Scheme under Para 5.01(a) of FTP 2015-20 is extended upto 01.10.2018.

Effect of this Notification: Para 4.14 and Para 5.01(a) of Foreign Trade Policy 2015-20 are amended as above.


(Alok Vardhan Chaturvedi)
Director General of Foreign Trade

(Issued from File No. 01/94/180/373/AM18/PC-4)