

[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  
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

NOTIFICATION  
No. 36/2026 - Customs (N.T.)

New Delhi, the 06th April, 2026

**G.S.R. 253(E).** - In exercise of the powers conferred by clause (aa) of sub-section (1) read with sub-section (2) of section 7 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 12/97-Customs (N.T.) dated the 2<sup>nd</sup> April, 1997, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 193 (E), dated the 2<sup>nd</sup> April, 1997, namely:-

In the said notification in the Table, against serial number 4 relating to the State of Gujarat, in column (3) and (4), after item (xvii) in column (3) and the entries relating thereto in column (4), the following item and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
		“(xviii) Panoli, Bharuch	Unloading of imported goods and the loading of export goods or any class of such goods.”

[F. No. CBIC-52/15/2024]  
INDRAJIT PANDA, Under Secretary

Note :- The principal notification No.12/97-Customs(N.T.), dated the 2nd April, 1997 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 193 (E), dated the 2nd April, 1997 and last amended by notification number 66/2025-Customs (N.T.) dated the 23rd October, 2025, published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i) *vide* number G.S.R. 777(E), dated the 24th October, 2025.