

[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. 33/2023-Customs

New Delhi, the 27th April, 2023

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 amendments in the following notifications of the Ministry of Finance (Department of Revenue), specified in Column (2) of the Table below to the extent specified in the corresponding entry in column (3) of the said Table, namely: -

S. No.	Notification number and Date	Amendments
(1)	(2)	(3)
1.	Notification No. 11/2022-Customs, dated the 1 st February, 2022, <i>vide</i> number G.S.R. 85(E), dated the 1 st February, 2022.	In the notification, after the Table, the following proviso shall be inserted, namely:- “Provided that the rate of duty specified in Column (4) against the respective description of goods mentioned in Column (3) of the Table above shall apply even when such goods are presented together in a manner so as to attract the provision of rule 2(a) of the General Rules of Interpretation of the First Schedule of the Customs Tariff Act, 1975, subject to the respective conditions specified in column (5).”;
2.	Notification No. 12/2022-Customs, dated the 1 st February, 2022, <i>vide</i> number G.S.R. 86(E), dated the 1 st February, 2022.	In the notification, after the <i>Explanation</i> , the following proviso shall be inserted, namely:- “Provided that the rate of duty specified in Column (4) against the respective description of goods mentioned in Column (3) of the Table above shall apply even when such goods are presented together in a manner so as to attract the provision of rule 2(a) of the General Rules of Interpretation of the First Schedule of the

		Customs Tariff Act, 1975, subject to the respective conditions specified in column (5).”.
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[F.No. CBIC-190354/300/2021-TRU Section-CBEC]

(Rajeev Ranjan)
Under Secretary

Note:

1. The principal notification No. 11/2022-Customs, dated the 1st February, 2022 was published in the Gazette of India, Extraordinary, Part II, Section-3, Sub-section (i), *vide* number G.S.R.85(E), dated the 1st February, 2022.
2. The principal notification No. 12/2022-Customs, dated the 1st February, 2022 was published in the Gazette of India, Extraordinary, Part II, Section-3, Sub-section (i), *vide* number G.S.R.86(E), dated the 1st February, 2022.