

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (ii)]
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

NOTIFICATION

No.105/2022-Customs (N.T.)

New Delhi, the 9th December, 2022

S.O. (E).- In exercise of the powers conferred by sub-sections (1A), (4) and (5) of Section 5 read with sub-section (34) of section 2 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue) No. 26/2022-Customs (N.T.), dated the 31st March, 2022, published in the Gazette of India Extraordinary, Part II, Section 3, Sub-section (ii), *vide* number S.O. 1542(E) , dated the 31st March, 2022, namely:-

In the said notification, in the Table,-

- (i) in Sr. No.3, in column (3), after the entry (xxvii), the following entry shall be inserted, namely:--

(3)
“(xxviiia) Section 84 (Re-assessment of entries relating to postal goods)” ;

- (ii) in Sr. No.5, in column (3), after the entry (xx), the following entries shall be inserted, namely:-

(3)
“(xxa) Section 84 (assessment)
(xxb) Section 84 (clearance) ”;

- (iii) in Sr. No.7, in column (3), after the entry (vii), the following entry shall be inserted, namely :-

(3)
“(viiia) Section 84 (examination)”.

2. This notification shall come in force from the date of its publication in the Official Gazette.

[F. No. 450/72/2021-Cus IV]


(Ananth Rathakrishnan)
Deputy Secretary to Government of India

Note : The principal notification no. 26/2022-Customs (N.T) dated the 31st March, 2022 was published in the Gazette of India Extraordinary, Part II, Section 3, Sub-section (ii), *vide* number S.O. 1542(E) , dated the 31st March, 2022, read with corrigendum dated the 4th April, 2022 published in the Gazette of India Extraordinary, Part II, Section 3, Sub-section (ii), *vide* number S.O. 1601 (E) dated the 4th April, 2022 and was amended, *vide* notification no. 61/2022-Customs (N.T.) dated the 14th July, 2022 and published in the Gazette of India Extraordinary, Part II, Section 3, Sub-section (ii), *vide* number S.O. 3186(E), dated the 14th July, 2022.