

[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 13<sup>th</sup> 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 <sup>st</sup> April, 2015 [ <i>vide</i> number G.S.R. 252(E), dated the 1 <sup>st</sup> 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 style="text-align: center;">Provided that the exemption from integrated tax and the goods and services tax compensation cess shall be available up to the 31<sup>st</sup> 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 <sup>st</sup> April, 2015 [ <i>vide</i> 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>

	<p>dated the 1<sup>st</sup> April, 2015]</p>	<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 31<sup>st</sup> March, 2018.”.</p>
<p>3.</p>	<p>20/2015-Customs, dated the 1<sup>st</sup> April, 2015 [vide number G.S.R. 256 (E), dated 1<sup>st</sup> April, 2015]</p>	<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>

		<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 31<sup>st</sup> March, 2018.”.</p>
4.	21/2015-Customs, dated the 1 <sup>st</sup> April 2015 [vide number G.S.R. 257(E), dated the 1 <sup>st</sup> April, 2015]	<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 <sup>st</sup> April, 2015 [vide number G.S.R. 258 (E), dated the 1 <sup>st</sup> 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 31<sup>st</sup> March, 2018.”.</p>
6.	45/2016-Customs, dated the 13 <sup>th</sup> August, 2016 [vide number G.S.R. 795(E), dated the 13 <sup>th</sup> 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 31<sup>st</sup> 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 1<sup>st</sup> 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 1<sup>st</sup> April, 2015 and was last amended by notification No. 26 /2017-Customs, dated the 29<sup>th</sup> 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 29<sup>th</sup> June, 2017.

(2) The principal notification No. 18/2015-Customs dated the 1<sup>st</sup> 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 1<sup>st</sup> April, 2015 and was last amended by notification No. 26 /2017-Customs, dated the 29<sup>th</sup> 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 29<sup>th</sup> June, 2017.

(3) The principal notification No. 20/2015-Customs dated the 1<sup>st</sup> 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 1<sup>st</sup> April, 2015 and was last amended by notification No. 26 /2017-Customs, dated the 29<sup>th</sup> 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 29<sup>th</sup> June, 2017.

(4) The principal notification No.21/2015-Customs dated the 1<sup>st</sup> 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 1<sup>st</sup> April, 2015 and was last amended by notification No. 26 /2017-Customs, dated the 29<sup>th</sup> 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 29<sup>th</sup> June, 2017.

(5) The principal notification No. 22/2015-Customs dated the 1<sup>st</sup> 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 1<sup>st</sup> April, 2015 and was last amended by notification No. 26 /2017-Customs, dated the 29<sup>th</sup> 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 29<sup>th</sup> June, 2017.

(6) The principal notification No. 45/2016-Customs dated the 13<sup>th</sup> 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 13<sup>th</sup> August, 2016 and was last amended by notification No. 26 /2017-Customs, dated the 29<sup>th</sup> 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 29<sup>th</sup> June, 2017.