

[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. 03/2023-Customs

New Delhi, the 1<sup>st</sup> February, 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) read with section 124 of the Finance Act, 2021 (13 of 2021), the Central Government, on 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. 11/2021-Customs, dated the 1<sup>st</sup> February, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 69(E), dated the 1<sup>st</sup> February, 2021, namely :-

In the said notification, in the TABLE

- (1) against Sl. No. 10, in column (4), the entry “Nil” shall be substituted;
- (2) after Sl. No. 13 and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
“13A.	4011 30 00	All goods covered under S. No. 280A of the of the Table in Notification No. 50/2017-Customs dated the 30th June, 2017, published in the Gazette of India <i>vide</i> number G.S.R. 785(E) dated the 30th June, 2017	0.5%”;

- (3) Sl. No. 15 and the entries relating thereto, shall be omitted;
- (4) against Sl. No. 15A, in column (4), for the entry “1.5%”, the entry “5.4%” shall be substituted;
- (5) after Sl. No. 15A and the entries relating thereto, the following Sl. Nos. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
“15B.	71	The following goods, namely: - (a) Silver dore bar, having silver content not exceeding 95% (b) Gold dore bar, having gold content not exceeding 95%	4.35%

		<p>Provided that the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022:</p> <p>Provided further that</p> <p>(a) the goods are directly shipped from the country in which they were produced and each bar has a weight of 5 kg. or above;</p> <p>(b) the goods are imported in accordance with the packing list issued by the mining company by whom they were produced;</p> <p>(c) the importer produces before the Deputy Commissioner of Customs or the Assistant Commissioner of Customs, as the case may be, an assay certificate issued by the mining company or the laboratory attached to it, giving detailed precious metal content in the dore bar;</p> <p>(d) the gold dore bars are imported by the actual user for the purpose of refining and manufacture of standard gold bars of purity 99.5% and above; and</p> <p>(e) the silver dore bars are imported by the actual user for the purpose of refining and manufacture of silver bars of purity 99.9% and above.</p>	
15C.	71(except 7106, 7108)	All goods covered under S. Nos.356 and 357 of the notification No. 50/2017-Customs, dated the 30 <sup>th</sup> June, 2017, published in the Gazette of India <i>vide</i> number G.S.R. 785(E), dated the 30 <sup>th</sup> June, 2017.	2.5%
15D.	7106, 7108, 98	The following goods (other than those mentioned at Sl. Nos. 15B and 15C), namely: - (a) Silver (b) Gold	5%";

(6) Sl. No. 16 and the entries relating thereto shall be omitted;

(7) after Sl. No. 16 and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
"16A.	8802 20 00, 8802 30 00, 8802 40 00	All goods covered under S. No. 543A of the Table in Notification No. 50/2017-Customs dated the 30th June, 2017, published in the Gazette of India <i>vide</i> no G.S.R. 785(E) dated the 30th June, 2017.	0.5%";

(8) against Sl. No. 17, in column (3), for the figure "16", the figure "16A" shall be substituted.

2. This notification shall come into effect on the 2<sup>nd</sup> day of February, 2023.

[F. No. 334/03/2023-TRU]

(Vikram Vijay Wanere)  
Under Secretary to the Government of India

Note: - The principal notification No. 11/2021-Customs, dated the 1<sup>st</sup>February, 2021 was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), *vide* number G.S.R. 69(E), dated the 1<sup>st</sup>February, 2021 and last amended *vide* notification No. 60/2022-Customs, dated the 18<sup>th</sup> November, 2022 published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i), *vide* number G.S.R. 829(E), dated the 18<sup>th</sup> November, 2022.