

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, being satisfied that it is necessary in the public interest so to do, hereby directs that each of the notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column(2) of the Table hereto annexed, shall be amended or further amended, as the case may be, in the manner specified in the corresponding entry in column(3) of the said Table, namely:-

Table																																																		
S.No	Notification No. and date	Amendment																																																
(1)	(2)	(3)																																																
1.	137/90- Customs dated 20 <sup>th</sup> March, 1990	<p>In the said notification, -</p> <p>(a) in the portion occurring immediately after clause (b), for the figures “35%”, the figures “30%” shall be substituted;</p> <p>(b) in the portion occurring after the words and letter “ In case of (a) above,”, in (v), for the words “ thirty thousand”, the words “seventy five thousand” shall be substituted;</p> <p>(c) in the portion occurring after the words and letter “ In case of (b) above,”, in (vi), for the words “ one lakh fifty thousand”, the words “ five lakhs” shall be substituted;</p> <p>(d) for the Table, the following shall be substituted namely -</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th colspan="2" style="text-align: center;">“Table</th> </tr> <tr> <th style="text-align: center;">S.No</th> <th style="text-align: center;">Goods</th> </tr> <tr> <th style="text-align: center;">(1)</th> <th style="text-align: center;">(2)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1.</td> <td>Colour Television/ Monochrome Television.</td> </tr> <tr> <td style="text-align: center;">2.</td> <td>Video Cassette Recorder/Video Cassette Player/Video Television Receiver/ Video Cassette Disc Player.</td> </tr> <tr> <td style="text-align: center;">3.</td> <td>Digital Video Disc Player</td> </tr> <tr> <td style="text-align: center;">4.</td> <td>Video Home Theatre System</td> </tr> <tr> <td style="text-align: center;">5.</td> <td>Washing Machine.</td> </tr> <tr> <td style="text-align: center;">6.</td> <td>Electrical/Liquefied Petroleum Gas Cooking Range with four or more burners.</td> </tr> <tr> <td style="text-align: center;">7.</td> <td>Dish Washer.</td> </tr> <tr> <td style="text-align: center;">8.</td> <td>Music System.</td> </tr> <tr> <td style="text-align: center;">9.</td> <td>Personal Computer/ Desktop Computer.</td> </tr> <tr> <td style="text-align: center;">10.</td> <td>Notebook Computer/ Laptop Computer.</td> </tr> <tr> <td style="text-align: center;">11.</td> <td>Air-Conditioner.</td> </tr> <tr> <td style="text-align: center;">12.</td> <td>Refrigerator.</td> </tr> <tr> <td style="text-align: center;">13.</td> <td>Deep Freezer.</td> </tr> <tr> <td style="text-align: center;">14.</td> <td>Microwave Oven.</td> </tr> <tr> <td style="text-align: center;">15.</td> <td>Video camera or the combination of any such video camera with one or more of the following goods, namely:-</td> </tr> <tr> <td style="text-align: center;">(a)</td> <td>Television Receiver;</td> </tr> <tr> <td style="text-align: center;">(b)</td> <td>Sound recording or reproducing apparatus;</td> </tr> <tr> <td style="text-align: center;">(c)</td> <td>Video reproducing apparatus.</td> </tr> <tr> <td style="text-align: center;">16.</td> <td>Word Processing Machine.</td> </tr> <tr> <td style="text-align: center;">17.</td> <td>Fax Machine.</td> </tr> <tr> <td style="text-align: center;">18.</td> <td>Portable Photocopying Machine.”</td> </tr> </tbody> </table>	“Table		S.No	Goods	(1)	(2)	1.	Colour Television/ Monochrome Television.	2.	Video Cassette Recorder/Video Cassette Player/Video Television Receiver/ Video Cassette Disc Player.	3.	Digital Video Disc Player	4.	Video Home Theatre System	5.	Washing Machine.	6.	Electrical/Liquefied Petroleum Gas Cooking Range with four or more burners.	7.	Dish Washer.	8.	Music System.	9.	Personal Computer/ Desktop Computer.	10.	Notebook Computer/ Laptop Computer.	11.	Air-Conditioner.	12.	Refrigerator.	13.	Deep Freezer.	14.	Microwave Oven.	15.	Video camera or the combination of any such video camera with one or more of the following goods, namely:-	(a)	Television Receiver;	(b)	Sound recording or reproducing apparatus;	(c)	Video reproducing apparatus.	16.	Word Processing Machine.	17.	Fax Machine.	18.	Portable Photocopying Machine.”
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2. 157/90-  
Customs  
dated 28<sup>th</sup>  
March, 1990
- In the said notification ,-  
a) after the words and figures “for display or use at any event specified in Schedule II”, the words and figures “for display or use at any event specified in Schedule II or Schedule III” shall be substituted;
- b) after the SCHEDULE-II and explanation therefor the following shall be added, namely:
- “ SCHEDULE-III  
(EVENTS)
- 1) Display or demonstration before any department of the Central Government or a State Government or a Union Territory Administration.  
2) Meeting , conference or congress organized by any company or organization .”
3. 146/94-  
Customs dated  
13<sup>th</sup> July, 1994
- In the said notification, in the Table,-  
(i) against S. No. 1., in column (3),-  
(A) in clause (a), for the words “ under a certificate issued by the Sports Authority of India or by the Sports Authority of India”, the words “under a certificate issued by the Sports Authority of India or by the Sports Authority of India or by the Sports Authority of concerned State” shall be substituted;  
(B) in clause (b), after the words “ Director in Sports Authority of India”, the words “ or Director of Sports Authority of concerned State” shall be inserted;  
(ii) against S. No. 2., in column (2), after item VI and entries relating thereto, the following shall be inserted, namely;-  
“ VIA. CRICKET  
(1)Cricket balls  
(2)Bowling machines  
(3)Swiss ball for physical fitness/training  
(4)Aerobic equipment for physical training”.
4. 147/94-  
Customs dated  
13<sup>th</sup> July, 1994
- In the said notification, in the Table, -  
(i) S. No. 1 and the entries relating thereto shall be deleted;  
(ii) against S. No. 2 in column (4), in Explanation for the word “ten’, the words “twenty five’ shall be substituted.
5. 9/95-Customs  
dated the 6<sup>th</sup>  
March, 1995
- In the said notification, in the Table, for S.Nos 15 and 16 and the entries relating thereto, the following shall be substituted , namely:-
- | S.No | Description of goods   |
|------|--|
| (1)  | (2)  |
| “15. | Wood in the rough, whether or not stripped of bark, timber, wood roughly squared, wood sawn or chipped lengthwise, sliced of a thickness exceeding 25 mm |
| 16.  | Bamboo   |
| 17.  | Tomato   |
| 18.  | Sunflower seeds  |
| 19.  | Resin  |
| 20.  | Catechu  |
| 21   | Betel leaves”.   |
6. 26/95-  
Customs dated  
the 16<sup>th</sup>  
March, 1995
- In the said notification , in the Table,-  
(a) in S.No. I , -  
(i) against item No. 3, for the entry in column(3), the entry “20% *ad valorem*” shall be substituted;  
(ii) against item No. 4, for the entry in column (3), the entry “25% *ad valorem*” shall be substituted;  
(iii) against item No. 5, for the entry in column (3), the entry “25% *ad valorem*” shall be substituted;  
(iv) against item No. 9, for the entry in column (3), the entry “20% *ad valorem*” shall be substituted;

- (v) against item No. 10, for the entry in column (3), the entry “20% *ad valorem*” shall be substituted;
- (vi) against item No. 12, for the entry in column (3), the entry “25% *ad valorem*” shall be substituted;
- (vii) against item No. 14, for the entry in column (3), the entry “25% *ad valorem*” shall be substituted;
- (viii) against item No. 15, for the entry in column (3), the entry “25% *ad valorem*” shall be substituted;
- (ix) against item No. 16, for the entry in column (3), the entry “25% *ad valorem*” shall be substituted;
- (x) against item No. 17, for the entry in column (3), the entry “25% *ad valorem*” shall be substituted;
- (xi) against item No. 18, for the entry in column (3), the entry “25% *ad valorem*” shall be substituted;
- (xii) against item No. 19, for the entry in column (3), the entry “25% *ad valorem*” shall be substituted;
- (xiii) against item No. 20, for the entry in column (3), the entry “25% *ad valorem*” shall be substituted;
- (xiv) after item No. 20 and the entries relating thereto, the following item No and entries relating thereto shall be inserted namely:-

(1)	(2)	(3)
“20A	All goods falling under sub-heading 4001.10	40% <i>ad valorem</i> ”

- (xv) for item No. 21 and the entries relating thereto, the following shall be substituted , namely:-

(1)	(2)	(3)
“21	Natural rubber ( in primary forms or in plates, sheets or strip) falling under sub-headings 4001.21, 4001.22 or 4001.29”.	15% <i>ad valorem</i>

- (xvi) against item No. 22, for the entry in column(3), the entry “25% *ad valorem*” shall be substituted;
- (xvii) against item No. 23, for the entry in column(3), the entry “25% *ad valorem*” shall be substituted;
- (xviii) against item No. 24, for the entry in column(3),the entry “25% *ad valorem*” shall be substituted;
- (xix) against item No. 25, for the entry in column(3), the entry “25% *ad valorem*” shall be substituted;
- (xx) against item No. 26, for the entry in column(3), the entry “20% *ad valorem*” shall be substituted;
- (xxi) against item No. 27, for the entry in column(3), the entry “20% *ad valorem*” shall be substituted;
- (xxii) against item No. 28, for the entry in column(3), the entry “20% *ad valorem*” shall be substituted;
- (xxiii) against item No. 29, for the entry in column(3), the entry “20% *ad valorem*” shall be substituted;
- (xxiv) against item No. 30, for the entry in column(3), the entry “20% *ad valorem*” shall be substituted;
- (xxv) against item No. 31, for the entry in column(3), the entry “20% *ad valorem*”

- shall be substituted;
- (xxvi) against item No. 32, for the entry in column(3), the entry “25% *ad valorem*” shall be substituted;
- (xxvii) against item No. 33, for the entry in column(3),the entry “15% *ad valorem*” shall be substituted;
- (xxviii) against item No. 34, for the entry in column(3), the entry “15% *ad valorem*” shall be substituted;
- (xxix) against item No. 35, for the entry in column(3), the entry “15% *ad valorem*” shall be substituted;
- (xxx) against item No. 36, for the entry in column(3), the entry “15% *ad valorem*” shall be substituted;
- (xxxi) against item No. 37, for the entry in column(3), the entry “25% *ad valorem*” shall be substituted;
- (xxxii) against item No. 40, for the entry in column(3), the entry “20% *ad valorem*” shall be substituted;
- (xxxiii) against item No.48, for the entry in column(3),the entry “Nil ” shall be substituted;
- (xxxiv) against item No. 56 , for the entry in column(3), the entry “15% *ad valorem*” shall be substituted;

(b) in S.No. II , -

- (i) against item No. 5 , for the entry in column (3), the entry “15% *ad valorem*” shall be substituted;
- (ii) against item No. 8 , for the entry in column (3), the entry “15% *ad valorem*” shall be substituted;
- (iii) against item No. 10 , for the entry in column (3), the entry “25% *ad valorem*” shall be substituted.

7. 28/95-  
Customs dated  
the 16<sup>th</sup>  
March, 1995

In the said notification , in the Table,-

- (i) against S. No. 1, for the entry in column (4) , the entry “ 22.5% *ad valorem*” shall be substituted;
- (ii) against S. No. 2, for the entry in column (4) , the entry “ 22.5% *ad valorem*” shall be substituted;
- (iii) against S.No. 3, for the entry in column (4) , the entry “ 22.5% *ad valorem*” shall be substituted;
- (iv) against S. No. 4, for the entry in column (4) , the entry “ 20% *ad valorem*” shall be substituted;
- (v) against S. No. 5, for the entry in column (4) , the entry “ 20% *ad valorem*” shall be substituted;
- (vi) against S. No. 7, for the entry in column (4) , the entry “ 20% *ad valorem*” shall be substituted;
- (vii) against S. No. 8, for the entry in column (4) , the entry “ 24% *ad valorem*” shall be substituted;
- (viii) against S. No. 9, for the entry in column (4) , the entry “ 24% *ad valorem*” shall be substituted;
- ) (ix) against S. No. 10, for the entry in column (4) , the entry “ 24% *ad valorem*” shall be substituted;
- (x) against S. No. 12, for the entry in column (4) , the entry “ 20% *ad valorem*” shall be substituted;
- (xi) against S. No. 13, for the entry in column (4) , the entry “ 25% *ad valorem*” shall be substituted;
- (xii) against S. No. 14, for the entry in column (4) , the entry “ 20% *ad valorem*” shall be substituted;
- (xiii) against S. No. 15, for the entry in column (4) , the entry “ 20% *ad valorem*” shall be substituted;
- (xiv) against S. No. 16, for the entry in column (4) , the entry “ 20% *ad valorem*” shall be substituted;

- (xv) against S. No. 17, for the entry in column (4) , the entry “ 20% *ad valorem*” shall be substituted;
- (xvi) against S. No. 19, for the entry in column (4) , the entry “ 20% *ad valorem*” shall be substituted.
8. 37/96- Customs dated the 23<sup>rd</sup> July, 1996 In the said notification, at the end of the opening paragraph and before the Table, the following proviso shall be inserted, namely:-  
“ Provided that the exemption from special additional duty shall not be applicable in case of imports of vanaspati, acrylic yarn and winding/insulated wires of copper.”
9. 42/96- Customs dated the 23<sup>rd</sup> July, 1996 In the said notification, after serial number 23 and the entry relating thereto, the following shall be inserted, namely:-  
“24. Koyali-Navagam-Viramgam-Sidhpur Product Pipeline Project.  
25. Delhi MRTS Project”.
10. 49/96- Customs, dated the 23<sup>rd</sup> July, 1996, In the said notification, in the Table, against S. No 1, in column(2),for item (II), the following shall be substituted, namely:-  
“ (II) The goods specified in the Table to the notification of the Government of India, in the Ministry of Finance(Department of Revenue), No.21/2002- Customs dated 1<sup>st</sup> March, 2002 , against S.No 83, in column(3) at item Nos (A) and (C), S.Nos.140,160, 161(only blank travellers cheques ) , 164, 245, 247 , 363, 367, 369 and 370.”
11. 51/96- Customs, dated the 23<sup>rd</sup> July, 1996, In the said notification,-  
(a) in the opening paragraph, for the words “from the whole of the duty of customs leviable thereon which is specified in the said First Schedule” the words “from so much of that portion of the duty of customs leviable thereon which is specified in the said First Schedule as is in excess of the amount calculated at the rate of five percent *ad valorem*” shall be substituted  
(b) in the Table, -  
(1) against serial no.1, in column (4), in condition (iii), for the words “ a certificate from an officer not below the rank of a Deputy Secretary to the Government of India in the Department of Scientific and Industrial Research to the effect that the Committee for the Purpose of Control and Supervision of Experiments on Animals has no objection to the said import and the live animals are required for research purposes”, the words “a certificate from the Head of the Institution that the live animals are required for research purposes and enclose a no objection certificate issued by the Committee for the Purpose of Control and Supervision of Experiments on Animals” shall be substituted;
- (2) against serial no.2,-  
(a) in column (3), for item (b), and the entries relating thereto, the following shall be substituted, namely:-  
“accessories, parts, consumables and live animals (for experimental purposes)”;
- (b) in column (4), for conditions (iii) and (iv) and the entries relating thereto, the following shall be substituted, namely,-  
“ (iii) in the case of import of live animals for experimental purposes, the importer produces, at the time of importation, a no objection certificate for the said import from the Committee for the purpose of Control and Supervision of Experiments on Animals and a certificate from an officer not below the rank of Deputy Secretary to the Government of India in the said Department stating that live animals are required for research purposes;
- (iv) the goods are covered by a Pass-Book issued by the said Department;
- (v)the aggregate C.I.F. value of imports under this exemption does not exceed rupees two crore in the case of consumables, rupees fifty thousand in the case of prototypes and rupees five crore in other cases, in a financial year.”

11. 26/2000- Customs dated 1<sup>st</sup> March, 2000 In the said notification, in the Table, in List 5, for the entry in column(4), the entry “90 %” shall be substituted.
12. 23/2001- Customs, dated the 1st March, 2001 In the said notification, in the Table,-
- (i) against S.No. 2, for the entry in column (4), the entry “30%” shall be substituted;
  - (ii) against S.No. 13, for the entry in column (4), the entry “30%” shall be substituted;
  - (iii) against S.No. 15, for the entry in column (4), the entry “30% or Rs. 30 per sq. mtr., whichever is higher” shall be substituted;
  - (iv) against S.No. 17, for the entry in column (4), the entry “30% or Rs. 28 per sq. mtr., whichever is higher” shall be substituted;
  - (v) against S.No. 19, for the entry in column (4), the entry “30%” shall be substituted;
  - (vi) against S.No. 25, for the entry in column (4), the entry “30%” shall be substituted;
  - (vii) against S.No. 32, for the entry in column (4), the entry “30%” shall be substituted;
  - (viii) against S.No. 34, for the entry in column (4), the entry “30% or Rs. 35 per sq. mtr., whichever is higher” shall be substituted;
  - (ix) against S.No. 36, for the entry in column (4), the entry “30% or Rs. 32 per sq. mtr., whichever is higher” shall be substituted;
  - (x) against S.No. 38, for the entry in column (4), the entry “30%” shall be substituted;
  - (xi) against S.No. 83, for the entry in column (4), the entry “30% or Rs. 25 per sq. mtr., whichever is higher” shall be substituted;
  - (xii) against S.No. 85, for the entry in column (4), the entry “30% or Rs. 30 per sq. mtr., whichever is higher” shall be substituted;
  - (xiii) against S.No. 89, for the entry in column (4), the entry “30% or Rs. 30 per sq. mtr., whichever is higher” shall be substituted;
  - (xiv) against S.No. 94, for the entry in column (4), the entry “30% or Rs. 45 per sq. mtr., whichever is higher” shall be substituted;
  - (xv) against S.No. 99, for the entry in column (4), the entry “30% or Rs. 55 per sq. mtr., whichever is higher” shall be substituted;
  - (xvi) against S.No. 101, for the entry in column (4), the entry “30% or Rs. 40 per sq. mtr., whichever is higher” shall be substituted;
  - (xvii) against S.No. 103, for the entry in column (4), the entry “30%” shall be substituted;
  - (xviii) against S.No. 106, for the entry in column (4), the entry “30% or Rs. 70 per sq. mtr., whichever is higher” shall be substituted;
  - (xix) against S.No. 115, for the entry in column (4), the entry “30%” shall be substituted.

13. 54/2001- Customs, dated the 11th May, 2001

In the said notification, for “Table” and the entries relating thereto, the following shall be substituted, namely,-

“Table		
Heading	Description of goods	Rate of additional duty
(1)	(2)	(3)
22.03, 22.04. 22.05, 22.06, or 22.08	All goods put up in bottles or cans or any other packing, for ultimate sale in retail and having CIF price,- (a) not exceeding US \$ 25 per case; and (b) exceeding US \$ 25 per case; <i>Explanation</i> : For the purpose of this notification,- (i) “ case” means a packing containing a total volume of nine litres of liquor; (ii) the CIF price of any goods put up in packings of a size other than nine litres shall be determined on a pro-rata basis.”	75% <i>ad val.</i> 50% <i>ad val.</i>

[F.No.334 / 1 /2002-TRU]

(T. R. Rustagi)  
Joint Secretary to the Government of India

Note:-

- 1) Notification No. 137/90-Customs, dated the 20<sup>th</sup> March, 1990 was published in the Gazette of India, Extraordinary vide G.S.R. 367 (E), dated the 20<sup>th</sup> March, 1990 and was last amended by notification No. 20/2001-Customs, dated the 1<sup>st</sup> March, 2001 G.S.R.119 (E), dated the 1<sup>st</sup> March, 2001 .
- 2) Notification No. 157/90-Customs, dated the 20<sup>th</sup> March, 1990 was published in the Gazette of India, Extraordinary, vide G.S.R. 367 (E), dated the 20<sup>th</sup> March, 1990 and was last amended by notification No. 20/2001-Customs, dated the 1<sup>st</sup> March, 2001 G.S.R. 119 (E), dated the 1<sup>st</sup> March, 2001 .
- 3) Notification No. 146/94-Customs, dated the 20<sup>th</sup> March, 1990 was published in the Gazette of India, Extraordinary, vide G.S.R. 575 (E), dated the 20<sup>th</sup> March, 1990 and was last amended by notification No. 20/2001-Customs, dated the 1<sup>st</sup> March, 2001 G.S.R. 119 (E), dated the 1<sup>st</sup> March, 2001 .
- 4) Notification No. 147/94-Customs, dated the 20<sup>th</sup> March, 1990 was published in the Gazette of India, Extraordinary, vide G.S.R. 576(E), dated the 20<sup>th</sup> March, 1990 and was last amended by notification No. 20/2001-Customs, dated the 1<sup>st</sup> March, 2001 G.S.R.119 (E), dated the 1<sup>st</sup> March, 2001 .
- 5) Notification No. 9/95-Customs, dated the 6<sup>th</sup> March, 1995 was published in the Gazette of India, Extraordinary, vide G.S.R. 110 (E), dated the 6<sup>th</sup> March, 1995 and was last amended by notification No. 101/95-Customs, dated the 26<sup>th</sup> May, 1995 G.S.R. 428 (E), dated the 26<sup>th</sup> May, 1995 .
- 6) Notification No. 26/95-Customs, dated the 16<sup>th</sup> March, 1995 was published in the Gazette of India, Extraordinary, vide G.S.R. 155 (E), dated the 16<sup>th</sup> March, 1995 and was last amended by notification No. 135/2001- Customs, dated the 31<sup>st</sup> December, 2001 G.S.R. 932 (E), dated the 31<sup>st</sup> December, 2001

- 7) Notification No. 28/95-Customs, dated the 16<sup>th</sup> March, 1995 was published in the Gazette of India, Extraordinary, vide G.S.R. 157 (E), dated the 16<sup>th</sup> March, 1995 and was last amended by notification No. 135/2001-Customs, dated the 31<sup>st</sup> December, 2001 G.S.R. 932 (E), dated the 31<sup>st</sup> December, 2001
- 8) Notification No. 42/96-Customs, dated the 23rd July, 1996 was published in the Gazette of India, Extraordinary, vide G.S.R. 294 (E), dated the 23rd July, 1996 and was last amended by notification No. 20/2001-Customs, dated the 1<sup>st</sup> March , 2001 G.S.R.119 (E), dated the 1<sup>st</sup> March , 2001.
- 9) Notification No. 49/96-Customs, dated the 23rd July, 1996 was published in the Gazette of India, Extraordinary, vide G.S.R.301 (E), dated the 23rd July, 1996 and was last amended by notification No. 20 /2001 - Customs, dated the 1<sup>st</sup> March, 2001 G.S.R.119 (E), dated the 1<sup>st</sup> March, 2001 .
- 10) Notification No. 51/96-Customs, dated the 23rd July, 1996 was published in the Gazette of India, Extraordinary, vide G.S.R.303 (E), dated the 23rd July, 1996 and was last amended by notification No. 20/2000-Customs, dated the 1st March, 2000 G.S.R. 172 (E), dated the 1st March, 2000.
- 11) Notification 26/2000-Customs, dated the 1st March, 2000 was published in the Gazette of India, Extraordinary, vide G.S.R. (E), dated the 1st March, 2000 and was last amended by notification No 20/2001-Customs dated 1<sup>st</sup> March, 2001 G.S.R 119 (E) dated the 1<sup>st</sup> March, 2001]
- 12) Notification 23/2001-Customs, dated the 1st March, 2001 was published in the Gazette of India,Extraordinary, vide G.S.R. 122 (E), dated the 1st March, 2001
- 13) Notification 54/2001-Customs, dated the 11th May, 2001 was published in the Gazette of India, Extraordinary, vide G.S.R.353 (E), dated the 11th May, 2001 .



