

[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. 26/2021 – Customs

New Delhi, the 8th April, 2021

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 amends the following notifications of the Government of India in the Ministry of Finance (Department of Revenue) specified in column (2) of the Table below, to the extent specified in the corresponding entries in column (3) of the said Table, namely:-

Table

S.No.	Notification No. and Date	Amendments
(1)	(2)	(3)
1.	101/2007-Customs, dated the 11 th September, 2007, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 583(E), dated the 11 th September, 2007	In the said notification, for the words, figures and brackets “clause 115 of the Finance Bill, 2021 (15 of 2021)”, the words, figures and brackets, “section 124 of the Finance Act, 2021 (13 of 2021)” shall be substituted.
2.	96/2008- Customs, dated the 13th August, 2008, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 590(E), dated the 13th August, 2008	In the said notification, for the words, figures and brackets “clause 115 of the Finance Bill, 2021 (15 of 2021)”, the words, figures and brackets, “section 124 of the Finance Act, 2021 (13 of 2021)” shall be substituted.
3.	57/2009- Customs, dated the 30th May, 2009, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 371(E), dated the 30th May, 2009.	In the said notification, for the words, figures and brackets “clause 115 of the Finance Bill, 2021 (15 of 2021)”, the words, figures and brackets, “section 124 of the Finance Act, 2021 (13 of 2021)” shall be substituted.
4.	50/2018-Customs, dated the 30th June, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 604(E), dated the 30th June, 2018	In the said notification, for the words, figures and brackets “clause 115 of the Finance Bill, 2021 (15 of 2021)”, the words, figures and brackets, “section 124 of the Finance Act, 2021 (13 of 2021)” shall be substituted.
5.	11/2021-Customs, dated the 1 st February, 2021, published in the	In the said notification, - (i) for the words, figures and brackets “clause

	Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 69(E), dated the 1 st February, 2021	115 of the Finance Bill, 2021 (15 of 2021), which, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), has the force of law”, the words, figures and brackets, “section 124 of the Finance Act, 2021 (13 of 2021)” shall be substituted; (ii) for the words, figures and brackets “said clause of the Finance Bill, 2021”, the words, figures and brackets “said section of the Finance Act, 2021 (13 of 2021)” shall be substituted.
6.	13/2021-Customs, dated the 1 st February, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 71(E), dated the 1 st February, 2021	In the said notification, for the words, figures and brackets “clause 115 of the Finance Bill, 2021 (15 of 2021) which, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931) has the force of law”, the words, figures and brackets, “section 124 of the Finance Act, 2021 (13 of 2021)” shall be substituted.

(F. No. 354/41/2021-TRU)

(Rajeev Ranjan)
Under Secretary to the Government of India

Note :-

1. The principal notification No. **101/2007**-Customs, dated the 11th September, 2007 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 583(E), dated the 11th September, 2007 and last amended, *vide* notification No. 16/2021-Customs, dated the 5th February, 2021 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 103(E), dated the 5th February, 2021.
2. The principal notification No. **96/2008**-Customs, dated the 13th August, 2008 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 590(E), dated the 13th August, 2008 and last amended, *vide* notification No. 16/2021-Customs, dated the 5th February, 2021 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 103(E), dated the 5th February, 2021.
3. The principal notification No. **57/2009**-Customs, dated the 30th May, 2009 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 371(E), dated the 30th May, 2009 and last amended, *vide*

notification No. 16/2021-Customs, dated the 5th February, 2021 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 103(E), dated the 5th February, 2021.

4. The principal notification No. **50/2018**-Customs, dated the 30th June, 2018 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 604(E), dated the 30th June, 2018 and last amended, *vide* notification No. 16/2021-Customs, dated the 5th February, 2021 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 103(E), dated the 5th February, 2021.
5. The principal notification No. **11/2021**-Customs, dated the 1st 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 1st February, 2021 and last amended, *vide* notification No. 18/2021-Customs, dated the 17th February, 2021 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 117(E), dated the 5th February, 2021.
6. The principal notification No. **13/2021**-Customs, dated the 1st February, 2021 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 71(E), dated the 1st February, 2021.