

[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
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)
Notification No. 50/2024 –Customs (N.T.)

New Delhi, 19th July, 2024

G.S.R. xxx (E). – In exercise of the powers conferred by sub-section (1) of section 51B of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary and expedient to do so, hereby makes the following amendments further to amend the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 24/2023- Customs (N.T.), dated the 1st April, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide G.S.R. 261(E), dated the 1st April 2023, namely:-

In the said notification, in clause 2, in sub-clause (1), -

(i) in item (b), after the words “Export Oriented Unit”, the words “or unit in Special Economic Zone” shall be inserted.

(ii) after item (d), the following proviso shall be inserted, namely: -

“Provided that in case of export of goods manufactured by or exported by a unit in Special Economic Zone, the shipping bill or bill of export shall be presented on or after 1st day of July, 2024.”.

F. No. CBIC-140605/14/2021-O/o Dir (Drawback)-CBEC]

(Kapil Prajapati)
Under Secretary to the Government of India

Note:- The principal notification No. 24/2023-Customs (N.T.), dated the 1st April, 2023 was published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), vide number G.S.R. 261(E), dated the 1st April, 2023 and last amended vide notification No. 20/2024-Customs (N.T.), dated the 11th March, 2024 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 173 (E), dated the 11th March, 2024.