

[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. 7/2024 – Customs (N.T.)

New Delhi, the 24th January, 2024

G.S.R (E). – WHEREAS wearable goods of the description as specified in column (3) of Notification 11/2022-Customs dated 1st February 2022 of the Government of India, Ministry of Finance, Department of Revenue (hereinafter referred to as the said notification), falling within the Chapter or heading or sub-heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as specified in the corresponding entry in column (2) of the table of the said Notification, when imported into India, were exempted from so much of the duty of customs leviable thereon under the said First Schedule as is in excess of the amount calculated at the standard rate as specified in the corresponding entry in column (4) of the said Table of the said notification;

AND WHEREAS, the Notification No. 11/2022-Customs, dated the 1st February, 2022 was amended by the Notification No. 33/2023-Customs, dated the 27th April, 2023, by inserting a proviso therein, as *“Provided that the rate of duty specified in Column (4) against the respective description of goods mentioned in Column (3) of the Table above shall apply even when such goods are presented together in a manner so as to attract the provision of rule 2(a) of the General Rules of Interpretation of the First Schedule of the Customs Tariff Act, 1975, subject to the respective conditions specified in column (5)”*;

AND WHEREAS, the Central Government is satisfied that according to the practice that was generally prevalent regarding levy of duty (including non-levy thereof) on the said goods when imported in a manner so as to attract the provision of rule 2(a) of the General Rules of Interpretation of the First Schedule of the Customs Tariff Act, 1975 (51 of 1975), were being imported without the duty being levied or collected during the period commencing on and from 1st February, 2022 and ending to 27th April, 2023 under the said Notification 11/2022-Customs dated the 1st February, 2022.

NOW, THEREFORE, in exercise of the powers conferred by section 28A of the Customs Act, 1962 (51 of 1962), the Central Government hereby directs that whole of the duty of

customs payable on such goods or, as the case may be, the duty in excess of that payable on such goods, during the period from the 1st February, 2022 to 27th April 2023, when imported in a manner so as to attract the provision of rule 2(a) of the General Rules of Interpretation of the First Schedule of the Customs Tariff Act, 1975, but for the said practice, shall not be required to be paid in respect of import of such wearable goods of the description as specified in column (3) of Notification 11/2022-Customs dated 1st February 2022.

F. No. 450/139/2023-Cus IV

(Sanjeet Kumar)
Under Secretary to Government of India