

[TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i) OF THE
GAZETTE OF INDIA, EXTRAORDINARY]
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

Notification No. 24/2020 - Customs

New Delhi, the 21st May, 2020

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 makes the following amendments in each of the notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of the Table below, which 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 number and date	Amendments
(1)	(2)	(3)
1.	40/2015-Customs, dated the 21 st July, 2015 [G.S.R. 568(E), dated the 21 st July, 2015]	In the said notification, - (a) in the Table, after serial number 4 and the entries relating thereto, the following serial number and entries shall be inserted, namely:- “5. International Gemological Institute (India) Pvt. Ltd, Bandra Kurla Complex, Mumbai.”; (b) in condition (x), the following proviso shall be inserted, namely:-“Provided that for the cases where the last date of re-export falls between the 1 st February, 2020 and the 31 st July, 2020, the last date stands extended by six months;”.
2.	56/2000-Customs dated the 5 th May, 2000 [G.S.R 399(E), dated the 5 th May, 2000]	In the said notification, after the second proviso, the following proviso shall be inserted, namely:- “Provided also that for the cases where the last date of exports falls between the 1 st February, 2020 and the 31 st July, 2020,

		the last date of exports stands extended by six months.”.
3.	57/2000-Customs dated the 8 th May, 2000 [G.S.R. 413(E), dated the 8 th May, 2000]	In the said notification, after the second proviso the following proviso shall be inserted, namely:- “Provided also that for the cases where the last date of exports falls between the 1 st February, 2020 and the 31 st July, 2020, the last date of exports stands extended by six months.”.

(F. No. DGEP/EOU/08/2020)

(Gopal Krishna Jha)
Director(Drawback)

Note:

(1) The principal notification No. 40/2015-Customs, dated the 21st July, 2015 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 568(E), dated the 21st July, 2015 and was last amended by notification No. 61/2017-Customs, dated the 30th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 739 (E), dated the 30th June, 2017.

(2) The principal notification No. 56/2000-Customs, dated the 5th May, 2000 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i) vide number G.S.R. 399 (E), dated the 5th May, 2000 and was last amended by notification No. 90/2017-Customs, dated 27th November, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i) vide number G.S.R. 1450 (E), dated the 27th November, 2017.

(3) The principal notification No. 57/2000-Customs, dated the 8th May, 2000 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 413 (E), dated the 8th May, 2000 and was last amended by notification No. 28/2019-Customs, dated 2nd September, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i) vide number G.S.R. 624 (E), dated the 2nd September, 2019.