[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 Excise and Customs)

Notification

No. 28/2017-Customs (N.T.)

New Delhi dated the 31st March, 2017

G.S.R. (E).- In exercise of the powers conferred by the proviso to sub-section (1) of section 47 and section 156 of the Customs Act, 1962 (52 of 1962), the Central Government hereby makes the following rules to amend the Deferred Payment of Import Duty Rules, 2016, namely: -

1. (1) These rules may be called the Deferred Payment of Import Duty (Amendment) Rules, 2017.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In rule 5 of the Deferred Payment of Import Duty Rules, 2016, for the clauses (a) to (d), the following clauses shall be substituted, namely: -

"(a) for goods corresponding to Bill of Entry returned for payment from 1st day to 15th day of any month, the duty shall be paid by the 16th day of that month;

(b) for goods corresponding to Bill of Entry returned for payment from 16th day till the last day of any month other than March, the duty shall be paid by the 1st day of the following month; and

(c) for goods corresponding to Bill of Entry returned for payment from 16th day till the 31st day of March, the duty shall be paid by the 31st March".

[F. No. 450/81/2016-Cus IV]

(Shaifali G. Singh)
Under Secretary to the Govt. of India

Note: - The principal rules were published in the Gazette of India Extraordinary Part II, Section 3, Sub-Section (i) vide notification No. 134/2016-Customs (N.T), dated the 2nd November, 2017, G.S.R.No.1037 (E), dated the 2nd November, 2017.