

[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. 42/2017 – Customs

New Delhi, the 30<sup>th</sup> June, 2017

[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, 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) as specified in column (2) of the Table below, to the extent as specified in the corresponding entry in column (3) of the said Table, namely:-

**TABLE**

S.No. (1)	Notification No. and Date (2)	Amendments (3)
1	102/2007-Customs, dated the 14 <sup>th</sup> September, 2007 published in the Gazette of India, Extraordinary vide number G.S.R.734 (E), dated the 30 <sup>th</sup> September, 2007.	In the said notification,- (i) for the words and brackets “sales tax or value added tax”, at both places where they occur the words “integrated Goods and services tax or Central Goods and services tax and State Goods and Services tax or Central Goods and services tax and Union Territory Goods and Services tax”, shall be substituted; (ii) in para 2, in condition (e), after entry (iii), the following proviso shall be inserted, namely:- “Provided that for the goods sold prior to the 1 <sup>st</sup> July 2017, documents evidencing payment of appropriate sales tax or value added tax, as the case may be, shall be accepted.”
2	4/99-Customs, dated the 8 <sup>th</sup> January, 1999 published in the Gazette of India, Extraordinary vide number G.S.R. 21 (E), dated the 08 <sup>th</sup> January, 1999	In the notification, for the words, brackets and figures “additional duty leviable thereon under sub-section (5) of section 3” the words, brackets and figures, “additional duty, integrated tax and compensation Cess leviable thereon respectively under sub-sections (5), (7) and (9) of section 3”, shall be substituted.
3.	172/1994, dated the 30 <sup>th</sup> September, 1994 published in the Gazette of India, Extraordinary vide number G.S.R.734 (E), dated the 30 <sup>th</sup> September, 1994	In the said notification, for the words, figures and brackets “additional duty leviable thereon under sub-section (5) of section 3 of the said Custom Tariff Act, 1975”, where they occur the words, figures and brackets, “integrated tax leviable thereon under sub-section (7) of section 3”, shall be substituted.

2 This notification shall come into force with effect from the 1<sup>st</sup> day of July, 2017.

(F. No. 354/119/2017-TRU)

(Ruchi Bisht)

Under Secretary to the Government of India

Note:

1. The principal notification No. 102/2007-Customs, dated the 14<sup>th</sup> September, 2007, was last amended by notification No. 93/2008-Customs dated the 1<sup>st</sup> August, 2008, which was published in the Gazette of India, Extraordinary, vide G.S.R. 569 (E), dated the 1<sup>st</sup> August, 2008.
2. The principal notification No. 4/99-Customs, dated the 08<sup>th</sup> January, 1999, was last amended by notification No. 2/2006-Customs - dated the 17<sup>th</sup> January, 2006, which was published in the Gazette of India, Extraordinary, vide G.S.R. 17 (E), dated the 17<sup>th</sup> January, 2008.
3. The principal notification No. 172/1994-Customs, dated the 30<sup>th</sup> September, 1994, was last amended by notification No. 17/2010-Customs - dated the 27<sup>th</sup> February 2010, which was published in the Gazette of India, Extraordinary, vide G.S.R.130 (E), dated the 27<sup>th</sup> February, 2010.