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SECTION 3, SUB-SECTION(i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

Notification  
No. 22/2023-Customs (N.T.)

New Delhi, the 31<sup>st</sup> March 2023

G.S.R.... (E).- In exercise of the powers conferred by section 157 read with section 84 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following regulations to further amend the Courier Imports and Exports (Clearance) Regulations, 1998, namely: -

1. Short title and commencement.- (1) These regulations may be called the Courier Imports and Exports (Clearance) Amendment Regulations, 2023.

(2) They shall come into force on the 1st April, 2023.

2. In the Courier Imports and Exports (Clearance) Regulations, 1998 (herein after referred to as the said regulations), in regulation 2, in sub-regulation (2), in clause (e),-

(i) in sub-clause (iii), the proviso shall be deleted and for the punctuation ":", the punctuation ";" shall be substituted;

(ii) in sub-clause (v), for the words, "five lakh", the words "ten lakh" shall be substituted.

3. In regulation 6 of the said regulations, in sub-regulation (3), in the first proviso, for the words "five lakh", the words "ten lakh" shall be substituted.

[F. No. 451/12/2022-Cus.V]

(Harish Kumar)  
Under Secretary to the Government of India

Note:- The principal notification No. 87/98-Customs (N.T.), dated the 9<sup>th</sup> November, 1998 was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 662(E), dated the 9<sup>th</sup> November, 1998 and was last amended *vide* Notification No. 86/2021-Customs (N.T.), dated the 27<sup>th</sup> October 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) *vide* number G.S.R. 769 (E), dated the 27<sup>th</sup> October 2021.

