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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. 60/2024-Customs (N.T.)

New Delhi, 12th September, 2024
22 Bhadrapad, 1946 (Saka)

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 further to amend the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010, namely: -

1. Short title and commencement. - (1) These regulations may be called the Courier Imports and Exports (Electronic Declaration and Processing) Amendment Regulations, 2024.

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

2. In the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010, -

(a) in regulation 2, in sub-regulation (2), for clause (b), the following clause shall be substituted, namely: -

“(b) import or export of goods under any export promotion scheme other than Duty Drawback, Remission of Duties and Taxes on Exported Products (RoDTEP) and Rebate of State and Central Taxes and Levies (RoSCTL) schemes referred to in Chapter 4 of the Foreign Trade Policy 2023 and Export Oriented Unit (EOU) scheme, and similar schemes referred to in Chapter 6 of the Foreign Trade Policy 2009-14 or 2015-20 or 2023, as the case may be;”;

(b) in regulation 6,-

(i) in sub-regulation (1), after the words “Notwithstanding anything contained in these regulations,”, the words “except where the export is under Duty Drawback, Remission of Duties and Taxes on Exported Products (RoDTEP) or Rebate of State and Central Taxes and Levies (RoSCTL) schemes,” shall be inserted;

(ii) in sub-regulation (3),-

(A) the words “goods notified in Appendix 3C of the Foreign Trade Policy (2015-20), to be exported under the Merchandise Exports from India Scheme (MEIS) or” shall be omitted;

(B) the following proviso shall be inserted, namely: -

“Provided that where the export is under Duty Drawback, Remission of Duties and Taxes on Exported Products (RoDTEP) or Rebate of State and Central Taxes and Levies (RoSCTL) schemes, the Authorised Courier or his agent, who has passed the examination referred to in regulation 6 or regulation 13 of the Customs Brokers Licensing Regulations, 2018, shall make entry of goods for export in the electronic integrated declaration referred to in the Shipping Bill (Electronic Integrated Declaration and Paperless Processing) Regulations, 2019.”.

[F.No. 455/08/2022-Cus.V]

(Megha Bansal)

Under Secretary to the Government of India

Note: - The principal notification No. 36/2010-Customs (N.T.), dated the 5th May, 2010 was published in the Gazette of India, Extraordinary, Part II, section 3, sub-section (i) *vide* number G.S.R. 385(E), dated the 5th May, 2010 and was last amended *vide* notification No. 43/2023-Customs (N.T.), dated the 15th June, 2023 *vide* number G.S.R. 440(E), dated the 15th June, 2023.