

[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. 57/2017-Customs (N.T.)

New Delhi, the 29th June, 2017

G.S.R. (E). – In exercise of the powers conferred by section 74 of the Customs Act, 1962 (52 of 1962), the Central Government hereby makes the following rules further to amend the Re-export of Imported Goods (Drawback of Customs Duties) Rules, 1995, namely:-

1. (1) These rules may be called the Re-export of Imported Goods (Drawback of Customs Duties) Amendment Rules, 2017.

(2) They shall come into force on 1st July, 2017.

2. In the Re-export of Imported Goods (Drawback of Customs Duties) Rules, 1995,-

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

‘(a) “drawback” in relation to any goods exported out of India, means the refund of duty or tax or cess as referred to in the Customs Tariff Act, 1975 (51 of 1975) and paid on importation of such goods in terms of section 74 of the Customs Act;’

(b) in rule 5, in sub-rule (1), in the proviso, the words “or Principal Commissioner or Commissioner of Customs and Central Excise” wherever they occur shall be omitted.

[F. No. 609/53/2017-DBK]

(Anand Kumar Jha)
Under Secretary to the Government of India

Note: The principal rules were published *vide* notification No. 36/95-Cus. (N.T.), dated the 26th May, 1995, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 440(E), dated the 26th May, 1995, and was last amended *vide* Notification No. 56/2014-Cus (N.T.), dated the 6th August, 2014, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 565(E), dated the 6th August, 2014.