GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 38/2021-Customs

New Delhi, the 26th of July, 2021

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), read with section 124 of the Finance Act, 2021 (13 of 2021), 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) specified in column (2) of the Table below, to the extent specified in the corresponding entries in column (3) of the said Table, namely: -

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Notification No. and Date</th>
<th>Amendments</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>50/2017- Customs, dated the 30th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 785(E), dated the 30th June, 2017</td>
<td>In the said notification, in the Table- (i) against S. No. 21D, in column (4), for the entry, the entry “Nil” shall be substituted; (ii) against S. No. 21F, in column (4), for the entry, the entry “10%” shall be substituted;</td>
</tr>
<tr>
<td>2.</td>
<td>11/2021-Customs, dated the 1st February, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 69(E), dated the 1st February, 2021</td>
<td>In the said notification, in the Table- against S. No. 5, in column (4), for the entry, the entry “10%” shall be substituted;</td>
</tr>
</tbody>
</table>

2. This notification shall come into effect on 27th July, 2021.

[F. No CBIC-190354/126/2021-TRU]
Note: -

1. The principal notification No. 50/2017- Customs, dated the 30th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 785(E), dated the 30th June, 2017 and last amended vide notification No. 21/2021- Customs, dated the 31st day of March, 2021, published vide number G.S.R. 235 (E), dated the 31st day of March, 2021.

2. The principal notification No. 11/2021- Customs, dated the 1st February, 2021 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 69(E), dated the 1st February, 2021 and last amended, vide notification No. 26/2021- Customs, dated the 8th April, 2021 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 253(E), dated the 8th April, 2021