

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 66/2023-Customs

New Delhi, dated the 22nd December, 2023.

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, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue) No. 22/2022-Customs, dated the 30th April, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i), *vide* number G.S.R. 328 (E), dated the 30th April, 2022, namely:-

In the said notification, in the Annexure, in the Table, for Condition No. 2 and the entries relating thereto, the following Condition No. and entries shall be substituted, namely: -

"2	<p>(T) Importer-Exporter Code (IEC), mentioned in Tariff Rate Quota (TRQ) authorization specified in clause (b) of Condition No. 1, shall be Importer Exporter Code (IEC) of -</p> <ul style="list-style-type: none">a. nominated agencies as notified by Reserve Bank of India (RBI) (in case of banks),b. nominated agencies as notified by Directorate General of Foreign Trade (DGFT) (for other agencies),c. qualified jewelers (as notified by International Financial Services Centres Authority (IFSCA)) through India International Bullion Exchange (IIBX), ord. Valid India UAE TRQ Holders as notified by IFSCA through India International Bullion Exchange (IIBX) against the TRQ and can obtain physical delivery of their imports through IFSCA registered vaults located in SEZs as per guidelines prescribed by the IFSCA. <p>(E) the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022:</p> <p>Provided that Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022 shall not be applicable if the importer and the TRQ Holder are the same entity.”.</p>
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[F.No. CBIC-190354/104/2023-TO(TRU-I)-CBEC]

(Rajeev Ranjan)

Under Secretary

Note: - The principal notification No. 22/2022-Customs, dated the 30th April, 2022 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i), *vide* number G.S.R. 328 (E), dated the 30th April, 2022 and was last amended, *vide* notification No. 63/2023-Customs, dated the 30th November, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 872 (E), dated the 30th November, 2023.