

**[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. 41/2018 – Customs

New Delhi, the 6<sup>th</sup> April, 2018

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 sections 110 and 112 of the Finance Act, 2018 (13 of 2018), 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

<b>S.No.</b>	<b>Notification No. and Date</b>	<b>Amendments</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	11/2018-Customs, dated the 2 <sup>nd</sup> February, 2018 published in the Gazette of India, Extraordinary, <i>vide</i> number G.S.R. 114 (E), dated the 2 <sup>nd</sup> February, 2018.	In the said notification,- (i) for the words, figures and brackets “clause 108 of the Finance Bill, 2018 ( 4 of 2018), which, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), has the force of law”, the words, figures and brackets, “section 110 of Finance Act, 2018 (13 of 2018)” shall be substituted; (ii) for the words “under the said clause of the Finance Bill”, the words “under the said section of the said Finance Act” shall be substituted.
2.	12/2018-Customs, dated the 2 <sup>nd</sup> February, 2018 published in the Gazette of India, Extraordinary, <i>vide</i> number G.S.R. 115 (E), dated the 2 <sup>nd</sup> February, 2018.	In the said notification,- (i) for the words, figures and brackets “clause 108 of the Finance Bill, 2018 ( 4 of 2018), which, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), has the force of law”, the words, figures and brackets, “section 110 of Finance Act, 2018 (13 of 2018)” shall be substituted; (ii) for the words “under the said clause of the Finance Bill”, the words “under the said section of the said Finance Act” shall be substituted.

3.	13/2018-Customs, dated the 2 <sup>nd</sup> February, 2018 published in the Gazette of India, Extraordinary, <i>vide</i> number G.S.R. 116 (E), dated the 2 <sup>nd</sup> February, 2018	In the said notification,- (i) for the words, figures and brackets “clause 108 of the Finance Bill, 2018 ( 4 of 2018), which, by virtue of the declaration made in the said Finance Bill under the Provisional Collection of Taxes Act, 1931 (16 of 1931), has the force of law”, the words, figures and brackets, “section 110 of Finance Act, 2018 (13 of 2018)” shall be substituted; (ii) for the words and figures “under the said clause of the Finance Bill”, the words “under the said section of the said Finance Act” shall be substituted.
4.	21/2018-Customs, dated the 2 <sup>nd</sup> February, 2018 published in the Gazette of India, Extraordinary, <i>vide</i> number G.S.R. 124 (E), dated the 2 <sup>nd</sup> February, 2018	In the said notification, - (i) for the words, figures and brackets “clause 110 of the Finance Bill, 2018 (4 of 2018), which, by virtue of the declaration made in the said Finance Act under the Provisional Collection of Taxes Act, 1931 (16 of 1931), has the force of law”, the words, figures and brackets, “section 112 of Finance Act, 2018 (13 of 2018)” shall be substituted; (ii) for the words and figures “aforesaid clause 110 of the Finance Bill, 2018”, the words and figures “aforesaid section 112 of Finance Act, 2018” shall be substituted.

(F. No. 334/4/2018-TRU Pt.)

(Ruchi Bisht)  
Under Secretary to the Government of India