

[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. 86/2018 – Customs

New Delhi, the 31th December, 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) and sub-section (12) of section 3 of Customs Tariff Act, 1975 (51 of 1975), the Central Government, on 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 in the Ministry of Finance (Department of Revenue) No. 296/76-Customs, dated the 2nd August, 1976, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 665 (E), dated the 2nd August, 1976, namely:-

In the said notification, -

- (i) in the opening paragraph, after the words, figures and brackets, “the Customs Act, 1962 (52 of 1962)”, the words, brackets and figures, “and sub-section (12) of section 3 of Customs Tariff Act, 1975 (51 of 1975),” shall be inserted;
- (ii) for the words, “additional duty” wherever they occur, the words “integrated tax and goods and services compensation cess”, shall be substituted.

2. This notification shall come into force with effect from the 1st day of January, 2019.

[F. No. 354/432/2018-TRU (Pt-I)]

(Gunjan Kumar Verma)
Under Secretary to the Government of India

Note: The principal notification No. 296/76- Customs, dated the 2nd August, 1976 was published in the Gazette of India, Extraordinary *vide* number G.S.R. 665 (E), dated the 2nd August, 1976 and was last amended by notification No. 101/1995-Customs, dated the 26th May, 1995, published in the Gazette of India, Extraordinary, *vide* number G.S.R. 428(E), dated the 26th May, 1995.