

Explanatory Memorandum to Notification Nos. 02 to 12-Customs, dated the 1st February, 2023: -

| S. No. | Notification No. and Date | Description |
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| 1. | 02/2023-Customs dated 1 st February, 2023 | Seeks to further amend notification No. 50/2017-Customs, dated the 30 th June, 2017, so as to revise/provide exemption(s) on the specified goods. |
| 2. | 03/2023-Customs dated 1 st February, 2023 | Seeks to further amend notification No. 11/2021-Customs dated 1 st February, 2021, so as to levy/exempt Agriculture and Infrastructure Development Cess (AIDC) on certain items. |
| 3. | 04/2023-Customs, dated the 1 st February, 2023 | Seeks to further amend notification No. 11/2018-Customs, dated 2 nd February, 2018, to revise/provide Social Welfare Surcharge (SWS) exemption(s) on specified goods. |
| 4. | 05/2023-Customs dated 1 st February, 2023 | Seeks to rescind notification Nos. 13/2021-Customs and 34/2022-Customs, related to Social Welfare Surcharge (SWS). |
| 5. | 06/2023-Customs dated 1 st February, 2023 | Seeks to further amend notification Nos. 25/1999-Customs, 25/2002-Customs and 57/2017-Customs related to certain electronic items. |
| 6. | 07/2023-Customs dated 1 st February, 2023 | Seeks to further amend notification No. 230/86-Customs related to Project Import Regulations. |
| 7. | 08/2023-Customs dated 1 st February, 2023 | Seeks to further amend notification No. 22/2022-Customs regarding India-UAE Comprehensive Economic Partnership Agreement. |
| 8. | 09/2023-Customs dated 1 st February, 2023 | Seeks to further amend notification No. 57/2000-Customs which exempts gold, silver and platinum imported under specified schemes. |
| 9. | 10/2023-Customs, dated the 1 st February, 2023 | Seeks to further amend notification No. 146/94-Customs, dated the 13 th July, 1994 to extend the exemption benefit to Warm blood horse for equestrian sports and extend the validity of said notification up to the 31 st March, 2028. |
| 10. | 11/2023-Customs, dated the 1 st February, 2023 | Seeks to amend the notification Nos. 90/2009-Customs, dated the 7 th September, 2009, 33/2017-Customs, dated the 30 th June, 2017, and 41/2017-Customs, dated the 30 th June, 2017 to extend the validity of said notifications up to the 31 st March, 2028. |
| 11. | 12/2023-Customs dated 1 st February, 2023 | Seeks to amend 32 notifications in order to provide a specific end date for these notifications. |

Explanatory Memorandum to Notification No. 05/2023-Central Excise, dated the 1st February, 2023: -

| S. No. | Notification No. and Date | Description |
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| 1. | 05/2023-Central Excise dated 1 st February, 2023 | Seeks to exempt Compressed Natural Gas (CNG) from so much of the duty of excise leviable on amount of GST paid on Biogas or Compressed Biogas which is blended with CNG. |