GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 20 / 2015- Customs (N.T)

New Delhi, the 10th February, 2015

G.S.R. 81 (E). – In exercise of the powers conferred by section 75 of the Customs Act, 1962 (52 of 1962), section 37 of the Central Excise Act, 1944 (1 of 1944) and section 93A read with section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995, namely:–

1. (1) These rules may be called the Customs, Central Excise Duties and Service Tax Drawback (Amendment) Rules, 2015.

(2) They shall come into force on 13th February, 2015.

2. In the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995,—

(i) in rule 3, in sub-rule (1), in the second proviso, in clause (v), the words and figures "on any of the goods falling within heading 1006 or", shall be omitted;

(ii) in rule 6, in sub-rule (4), the words and figures “any of the goods falling within heading 1006 or on”, shall be omitted;

(iii) in rule 7, in sub-rule (5), the words and figures "any of the goods falling within heading 1006 or on", shall be omitted.

[F. No. 609/107/2014-DBK]

(SANJAY KUMAR)
Under Secretary to the Government of India

Note.- The principal rules were published in the Gazette of India, Extraordinary, Part II, Sub-Section (i), vide number G.S.R. 441 (E), dated the 26th May, 1995, and was last amended by notification number 109/2014-Custom (N.T.), dated the 17th November, 2014 vide number G.S.R 813 (E), dated the 17th November, 2014.