

**Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
New Delhi**

Notification No. 92/2007-Customs (N.T.)

Dated 11th September, 2007

G.S.R. 580 (E).- Whereas the additional duty of Customs leviable thereon under Sub-Section (5) of Section 3 of the Customs Tariff Act, 1975 (51 of 1975) on the goods specified in the second proviso to Notification No. 45/2005-Customs dated the 16th May, 2005, was leviable during the period commencing on the 21st day of February, 2007 and ending with the 26th day of February, 2007;

AND WHEREAS, the Central Government is satisfied that according to a practice that was generally prevalent regarding levy of duty (including non-levy thereof) under the Customs Act, 1962 read with Sub-Section (5) of Section 3 of the said Customs Tariff Act, additional duty of Customs on such goods was not being levied during the period aforesaid;

NOW, THEREFORE, in exercise of the powers conferred by Section 28A of the said Customs Act, the Central Government hereby directs that the whole of the additional duty of Customs under Sub-Section (5) of Section 3 of the said Customs Tariff Act, payable on such goods, but for the said practice, shall not be required to be paid in respect of such goods on which the said additional duty of Customs was not levied during the period aforesaid, in accordance with the said practice.

Sd/-
(ASEEM KUMAR)
Under Secretary to the Government of India

(F. No. 305/5/2007-FTT)