

[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. 109 /2014- Customs (N.T)

New Delhi, the 17th November, 2014

G.S.R. 813 (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, 1994 (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, 2014.

(2) They shall come into force on 22nd November, 2014.

2. In the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995, in rule 7, in sub-rule (1), for the words “he may within three months”, the words “he may, except where a claim for drawback under rule 3 or rule 4 has been made, within three months” shall be substituted.

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

(Sanjay Kumar)
Under Secretary to the Government of India

Note.- The principal rules were published vide number G.S.R.441 (E), dated the 26th May, 1995 and last amended by notification number 97/2013-Custom (N.T.), dated the 14th September, 2013 vide number G.S.R 631 (E), dated the 14th September, 2013.