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SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

Notification  
No. 07/2025- Customs (N.T.)

New Delhi, the 1<sup>st</sup> February, 2025

G.S.R..... (E). – In exercise of the powers conferred by section 156 of the Customs Act, 1962 (52 of 1962), the Central Government hereby makes the following rules to amend the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022, namely :-

1. Short title and commencement. – (1) These rules may be called the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Amendment Rules, 2025  
(2) They shall come into force on the 2<sup>nd</sup> day of February, 2025.
2. In the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022 (hereinafter referred to as the principal rules), in rule 3, in sub-rule (1), after clause k, the following clause shall be inserted, namely:-

‘ka. "quarter" means a period comprising any three consecutive calendar months ending on the last day of March, June, September or December of a calendar year;’.
3. In the principal rules, in rule 6, in sub-rule (2), for the words “monthly” and “month” occurring at both places, the words “quarterly” and “quarter” shall respectively be substituted.
4. In the principal rules, in rule 7, -
  - (i) in sub-rule (1), for the word “monthly”, the word “quarterly” shall be substituted;
  - (ii) in sub-rule (3), for the words “six months”, the words “one year” shall be substituted.
5. In the principal rules, in rule 8, in sub-rule (1), for the word “monthly”, the word “quarterly” shall be substituted.
6. In the principal rules, in rule 9, in sub-rule (1), for the word “monthly”, the word “quarterly” shall be substituted.

7. In the principal rules, in rule 10, -
- (i) in sub-rule (1), in clause (ii), for the words “six months”, the words “one year” shall be substituted;
  - (ii) in sub-rule (2), for the word “monthly”, the word “quarterly” shall be substituted;
  - (iii) in sub-rule (3), for the word “monthly”, the word “quarterly” shall be substituted;
  - (iv) in sub-rule (5), for the word “monthly”, the word “quarterly” shall be substituted.
8. In the principal rules, in Form IGCR-3, for the word “MONTHLY”, the word “QUARTERLY” shall be substituted.

[F.NO. CBIC-530524/2/2025-O/o Dir(Customs)-CBEC]

(Ananth Rathakrishnan)  
Director (Customs)

Note: - The principal rules No.74/2022- Customs (N.T.), dated the 09<sup>th</sup> September, 2022 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R.692 (E), dated the 10<sup>th</sup> September, 2022.