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SECTION 3, SUBSECTION (I)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
Central Board of Indirect Taxes and Customs
NOTIFICATION No. 79/2022-Customs (N.T.)

New Delhi, the 15th September, 2022

G.S.R...(E).- In exercise of the powers conferred by section 51B read with section 157 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs, hereby makes the following regulations to amend the Electronic Duty Credit Ledger Regulations, 2021, namely:-

1. Short title and commencement – (1) These regulations may be called the Electronic Duty Credit Ledger (Amendment) Regulations, 2022.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Electronic Duty Credit Ledger Regulations, 2021,-

(i) in regulation 6, in sub-regulation (2), for the words “one year”, the words “two years”, shall be substituted;

(ii) in regulation 7, in sub-regulation (3), for the words “one year”, the words “two years”, shall be substituted.

[F. No. CBIC-140605/12/2021-O/o Dir(Drawback)-CBEC]

(O. P. Meena)
Under Secretary to the Govt. of India

Note:- The principal notification No. 75/2021-Customs (N.T.), dated the 23rd September, 2021 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 654(E), dated the 23rd September, 2021]