[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)
(Central Board of Excise and Customs)

Notification No. 28/2026-Customs

New Delhi, the 10th July, 2026

G.S.R. ___(E).— In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 8/2016-Customs, dated the 5th February, 2016, published in the Gazette of India, Extraordinary *vide* number G.S.R. 147(E), dated the 5th February, 2016, namely:—

In the said notification, in condition (6), — after the first proviso, the following proviso shall be inserted, namely: —

"Provided further that in any particular case, the aforesaid period of two years may, on sufficient cause being shown, be extended by the Board by such further period as it may deem fit:";

In the second proviso, for the words "Provided further that", the words "Provided also that" shall be substituted.

[F. No. CBIC-15021/58/2026-ICD-CBIC]

(Indrajit Panda)
Under Secretary

Note: The principal notification No. 8/2016-Customs, dated the 5th February, 2016 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (I), *vide* number G.S.R. 147(E), dated the 5th February, 2016 and was last amended *vide* notification No. 4/2019-Customs, dated 7th February, 2019, *vide* number G.S.R. 98 (E), dated the 7th February, 2019.