

[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 Indirect Taxes and Customs**

NOTIFICATION

New Delhi, the 30th September, 2020

G.S.R. (E). - In exercise of the powers conferred by section 6 of The Taxation and Other Laws (Relaxation and amendment of Certain Provisions) Act, 2020 (No. 38 of 2020), the Central Government hereby specifies that, -

(i) the 30th day of December, 2020 shall be the end date of the period during which the time limit specified in, or prescribed or notified under, the Central Excise Act, 1944 (1 of 1944), the Customs Act, 1962 (52 of 1962) (except sections 30, 30A, 41, 41A, 46 and 47), the Customs Tariff Act, 1975 (51 of 1975) or Chapter V of the Finance Act, 1994 (32 of 1994) falls for the completion or compliance of such action as specified under clause (a) or (b) of the said section; and

(ii) the 31st day of December, 2020 shall be the end date to which the time limit for completion or compliance of such action shall stand extended.

[F. No. 450/61/2020-Cus.IV(Part-1)]



(Kevin Boban)

Under Secretary to the Government of India