NOTIFICATION

New Delhi, the 30th October, 2025

No. 71/2025-Customs (N.T.)

S.O. 4942(E).— In exercise of the powers conferred by clause (c) of sub-section (5) of section 18A of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs specifies hereby that no revision of entry shall be made for the cases where any benefit under instrument-based scheme notified under the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992) or any notification issued under sub-section (1) of section 25 of the Customs Act, 1962 or any regulation made thereunder or the Customs Tariff Act, 1975 (51 of 1975), is already availed and the same is to be reversed, but, a different procedure for reversal of benefits is already provided in such notification or under such regulation.

2. This notification shall come into force with effect from 1st November, 2025.

[F. No. 450/40/2025-Cus IV]

INDRAJIT PANDA, Under Secy.

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