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GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

Notification No. 76/2020-Customs (N.T.)

New Delhi, the 17th August, 2020
26 Shrawana, 1942 (SAKA)

G.S.R. (E). –In exercise of the powers conferred by section 157, 143AA read with section 65 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following regulations, to amend the Manufacture and Other Operations in Warehouse (no. 2) Regulations, 2019, namely: -

1. **Short title and commencement.** – (1) These regulations may be called the Manufacture and Other Operations in Warehouse (no. 2) Amendment Regulations, 2020.

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

2. In the Manufacture and Other Operations in Warehouse (no. 2) Regulations, 2019, for regulation 3, the following regulation shall be substituted, namely: -

“3. **Application.** - These regulations shall apply to, -

- (i) the units that operate under section 65 of the Act, or
- (ii) the units applying for permission to operate under section 65 of the Act, in a warehouse licensed under section 58 of the Act.”.

[F.No.473/03/2020-LC]

(Gaurav Singh)
Deputy Secretary to the Government of India

Note: The principal notification No. 69/2019-Customs (N.T.), dated the 01st October, 2019 was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 754(E), dated the 01st October, 2019.