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SECTION 3, SUB-SECTION (i)]  
GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE  
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

**Notification No. 77/2020-Customs (N.T.)**

New Delhi, the 17<sup>th</sup> August, 2020  
26 Shrawana, 1942 (SAKA)

G.S.R. (E). - In exercise of the powers conferred by section 157 read with section 58A and sub-section (2) of Section 73A of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following regulations to amend the Special Warehouse (Custody and Handling of Goods) Regulations, 2016, namely: -

1. **Short title and commencement.** – (1) These regulations may be called the Special Warehouse (Custody and Handling of Goods) Amendment Regulations, 2020.

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

2. In the Special Warehouse (Custody and Handling of Goods) Regulations, 2016, after regulation 12, the following regulation shall be inserted, namely: -

“13. **Non applicability of regulation in certain cases.** - Nothing contained in these regulations shall apply to a warehouse licensed under Section 58A of the Act and operating under section 65 of the Act.”.

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

(Gaurav Singh)  
Deputy Secretary to the Government of India

Note: The principal notification No. 69/2016-Customs (N.T.), dated the 14<sup>th</sup> May, 2016 was published in the Gazette of India, Extraordinary, *vide* number G.S.R. 516(E), dated the 14<sup>th</sup> May, 2016.