

[TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i) OF THE GAZETTE OF INDIA (EXTRAORDINARY)]
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

Notification No. 78/2018 - Customs

New Delhi, the 29th November, 2018

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, being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 57/2000-Customs dated the 8th May, 2000 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i) *vide* number G.S.R. 413 (E), dated the 8th May, 2000, namely:-

2. In the said notification, after the second proviso, the following proviso shall be inserted, namely:-

" Provided further that no replenishment of the gold or silver shall be available to the exporter where the exporter avails, in respect of exported product -

- (i) Cenvat credit on inputs under the Central Excise Act, 1944; or
- (ii) input tax credit on inputs or services or both under Chapter V of the Central Goods and Services Tax Act, 2017; or
- (iii) refund of input tax credit or refund of integrated tax under section 54 of the Central Goods and Services Tax Act, 2017."

(F. No. DGEP/G&J/05/2017)

(Dinesh Kumar Gupta)
Director to the Government of India

Note. – The principal notification No. 57/2000-Customs dated the 8th May, 2000 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i) *vide* number G.S.R. 413 (E), dated the 8th May, 2000 and was last amended by notification No. 26/2017-Customs, dated 29th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i) *vide* G.S.R. 727 (E), dated the 29th June, 2017.