

[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)  
Notification No. 14/2025-Customs

New Delhi, the 13<sup>th</sup> February, 2025

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), read with section 124 of the Finance Act, 2021 (13 of 2021), the Central Government, on 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. 11/2021 – Customs, dated the 1<sup>st</sup> February, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 69(E), dated the 1<sup>st</sup> February, 2021, namely:-

In the said notification, in the Table, -

- i. for Sl. No. 9. and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely: -

(1)	(2)	(3)	(4)
“9.	2204, 2205, 2206, 2208 (other than tariff item 2208 30 11 and 2208 30 91)	All goods (other than bourbon whiskey)	100%”;

- ii. after Sl. No. 9B., and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)
“9C.	2208 30 11, 2208 30 91	Bourbon whiskey	50%”.

2. This notification shall come into force with immediate effect.

[F. No. 190354/21/2025-TRU]

(Amreeta Titus)

Director

Note: - The principal notification No. 11/2021-Customs, dated the 1st February, 2021 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 69(E), dated the 1st February, 2021 and last amended *vide* notification No. 06/2025-Customs, dated the 1<sup>st</sup> February, 2025 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 99(E), dated the 1<sup>st</sup> February, 2025.