

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (ii)]

MINISTRY OF FINANCE  
(Department of Revenue)  
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

NOTIFICATION

[No. 26/2026-Customs (N.T.)]

New Delhi, the 16<sup>th</sup> March, 2026

S.O....(E). - In exercise of the powers conferred by sub-section (1) of section 4 read with section 3 and sub-sections (1),(4) and (5) of section 5 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 21 /2022-Customs (N.T.), dated the 31<sup>st</sup> March, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) *vide* number S.O. 1537 (E), dated the 31<sup>st</sup> March, 2022, namely:-

In the said notification, in the TABLE, for serial number 26 and the entries relating thereto, the following shall be substituted, namely: -

(1)	(2)	(3)
"26.	Principal Commissioner of Customs, Vishakhapatnam.	(i) Port of Vishakhapatnam, Gangavaram Port, Visakhapatnam International Airport, Container Freight Station at Bayyavaram Village, Kasimkota Mandal, Vishakhapatnam District, Vishakhapatnam, Special Economic Zone and areas under the Greater Vishakhapatnam Municipal Corporation of Vishakhapatnam in the state of Andhra Pradesh;  (ii) All Inland Container Depots, Airports, Export Oriented Units, Special Economic Zones, and warehouses in the districts of Anakapalli, Alluri Sitharama Raju, Vishakhapatnam, Vizianagaram, Parvathipuram Manyam and Srikakulam;  (iii) Continental Shelf and Exclusive Economic Zone of India facing the baseline in the State of Andhra Pradesh to which the Customs Act, 1962 has been extended <i>vide</i> Ministry of External Affairs' notification number S.O. 189(E), dated the 7th February, 2002."

2. This notification shall come into force on the date of its publication in the Official Gazette.

[No. 450/48/2024-Cus-IV]

  
[Anurima Sharma]  
Director (Customs).

Note: The principal notification No. 21/2022-Customs (N.T.), dated the 31<sup>st</sup> March, 2022 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) *vide* number S.O. 1537(E), dated the 31<sup>st</sup> March, 2022.