

[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
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

NOTIFICATION
No. 02/2026-Customs (N.T.)

New Delhi, the 14th January, 2026

G.S.R. (E). - In exercise of the powers conferred by clause (a) of sub-section (1) read with sub-section (2) of section 7 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following further amendment in the notification of the Government of India, Ministry of Finance (Department of Revenue) No. 61/94-Customs (N.T.) dated the 21st November, 1994, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), *vide* number S.O. 828 (E), dated the 21st November, 1994, namely :-

In the said notification, in the Table, against serial number 2 relating to the State of Andhra Pradesh, in column (3), after the entry at (c) and corresponding entry in column (4), the following item and entries shall be inserted, namely :-

(1)	(2)	(3)	(4)
		“(d) Bhogapuram	Unloading of imported goods and the loading of export goods or any class of such goods.”.

[F.No. 394/112/2020-cus(AS)]
INDRAJIT PANDA, Under Secretary

Note : The principal notification No.61/94-Customs (N.T.), dated the 21st November, 1994 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), *vide* number S.O. 828 (E), dated the 21st November, 1994 and was last amended by notification number 25/2025-Customs (N.T.) dated the 15th April, 2025, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 227 (E), dated the 15th April, 2025.