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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.73/2025-Customs (N.T.)

New Delhi, dated the 4<sup>th</sup> November, 2025

G.S.R. .... (E).- In exercise of the powers conferred by section 157 read with sub-section (1) of section 54 and section 143AA of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs hereby makes the following regulations further to amend the Transhipment of Cargo to Nepal under Electronic Cargo Tracking System Regulations, 2019, namely:-

1. These regulations may be called the Transhipment of Cargo to Nepal under Electronic Cargo Tracking System (Amendment) Regulations, 2025.

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

2. In the Transhipment of Cargo to Nepal under Electronic Cargo Tracking System Regulations, 2019, for regulation 3, the following regulation shall be substituted, namely: –

"3. Application. - These regulations shall apply to the transhipment of cargo from the ports of Kolkata, Haldia and Vishakhapatnam in India to –

(a) Birgunj in Nepal by rail;

(b) Batnaha in India by rail and from Batnaha to Biratnagar in Nepal by road;

(c) Biratnagar in Nepal by rail; and

(d) Indian Customs Yard, Jogbani in India by rail and from Indian Customs Yard, Jogbani to Biratnagar in Nepal by road.".

[F. No. 554/2/2014-SO(LC)]

  
(Megha Bansal)  
Under Secretary to the Government of India

**Note:** The principal notification No. 68/2019-Customs (N.T), dated the 30<sup>th</sup> September, 2019 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R 704(E), dated the 30th September, 2019 and was last amended *vide* notification No. 51/2023-Customs (N.T.), dated the 11 July, 2023 published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) *vide* number G.S.R. 498 (E), dated the 11th July, 2023.