

## **Notification No. 67 /2011-Cus (N.T.)**

New-Delhi, the 22nd September, 2011

31 Bhadrapada, 1933 Saka

GSR In exercise of the powers conferred by sub-clause (iii) of clause (c) of section 28E of the Customs Act, 1962 ( 52 of 1962), the Central Government hereby specifies "resident public limited company" as class of persons for the purposes of said clause.

Explanation.— For the purposes of this notification,-

"public limited company" shall have the same meaning as is assigned to "public company" in clause (iv) of sub-section (1) of section 3 of the Companies Act , 1956 ( 1 of 1956) and shall include a private company that becomes a public company by virtue of section 43A of the said Companies Act, 1956;

"resident" shall have the same meaning as is assigned to it in clause (42) of section 2 of the Income-tax Act, 1961 ( 43 of 1961) in so far it applies to a company.

[F. No 275/47/2009-CX8A]

( G D Lohani)  
Director, Government of India