

# UNION BUDGET

# 2026



Saurabh Dixit  
Advocate

***“Yesterday, I was clever, so I wanted to change the world. Today I am wise, so I am changing myself.”***

***- Rumi***

# FIRST IMPRESSION

- In general, appears to be a well balanced and growth-oriented budget based on fund allocations.
- Considering the present global economic scenario, some consider it to be a missed-out opportunity in making path breaking reforms, such as largescale employment generation/MSME Liquidity crisis/improvement in Agri yields/ Support to exporters etc.
- Substantial funds allocated and attention given to education, health, infrastructure, MSME support and in that sense, it is growth oriented.
- Ease of doing business.
- Trade should be treated as partners in economic development, and not just cash cows.





# CHANGES IN CUSTOMS ACT, 1962

## A. Extension of Customs Act's jurisdiction for fishing activities beyond territorial waters

- Clause 129 amends section 1(2) to extend the Act's application for "fishing and fishing related activities by Indian- flagged fishing vessels beyond territorial waters of India".
- **Impact:** Enables levy / procedure / compliance for "Indian-flagged fishing vessel" activity beyond territorial waters through statutory backing.

## B. New definition – "Indian-flagged fishing vessel"

- Clause 130 inserts section 2(28A) defining "Indian-flagged fishing vessel".
- **Impact:** Removes interpretational gaps for applying the new fishing provisions.

## C. Section 28 – effect of penalty paid under section 28(5)/(6)

- Clause 131 amends section 28(6) to clarify that penalty paid under Section 28(5) on determination under Section 28(6) is deemed to be a charge in respect of non-payment of duty."
- **Impact:** Strengthens recovery characterization; important for closure/settlement and downstream proceedings.

# CHANGES IN CUSTOMS ACT, 1962

## D. Advance Ruling validity increased to 5 years + extension of existing rulings

- Clause 132 amends section 28J(2): validity becomes 5 years (or change in law/facts), and existing rulings can be extended to 5 years on request.
- **Impact:** Better certainty horizon for classification/valuation/origin positions.

## E. New Section 56A – special provisions for fishing-related activities

- Clause 133 inserts section 56A, including:
  - Fish harvested beyond territorial waters may be brought into India free of duty, and
  - Fish landed at foreign port may be treated as export of goods, subject to rules; also enables regulations for entry/declaration/custody/exam/assessment/clearance/transit/transshipment.
- **Impact:** Creates an end-to-end legal framework (substantive + procedural) for fisheries operations.

# CHANGES IN CUSTOMS ACT, 1962

## F. Warehouse-to-warehouse movement simplified (removal of prior permission)

- Clause 134 substitutes section 67: warehoused goods may be removed from one warehouse to another subject to prescribed conditions—explicitly doing away with prior permission requirement.
- **Impact:** Faster bonded logistics; fewer procedural bottlenecks.

## G. Courier/Post – custody also covered (section 84)

- Clause 135 amends section 84(b) to include “custody” along with examination, enabling Board to regulate custody of goods imported/exported by post/courier.
- **Impact:** Strengthens legal basis for handling/storage/security of courier/post parcels.

# CHANGES IN CUSTOMS TARIFF ACT, 1975

Clause 136 – restructuring the First Schedule through multiple schedules Finance Bill explains that Clause 136 amends the First Schedule via:

- Second Schedule: impose a composite duty on certain goods,
- Third Schedule: revise rates for certain tariff items w.e.f. 1 April 2026, and
- Fourth / Fifth Schedules: create new tariff entries / revise rates w.e.f. 1 May 2026.

Illustrative composite duty example (effective immediately due to provisional collection)

TRU highlights the composite duty model for umbrellas:

- Umbrellas (TI 6601 91 00 / 6601 99 00): 20% → “20% or ₹60 per piece, whichever higher”.
- Parts/components (TI 6603 20 00 / 6603 90 10 / 6603 90 90): 10% → “10% or ₹25 per kg, whichever higher”.

TRU also notes these are effective from midnight of 1 Feb / 2 Feb 2026 (Provisional Collection of Taxes Act route).



# CHANGES IN CUSTOMS TARIFF ACT, 1975

“Exemption → Tariff” housekeeping and expiry of time-bound concessions  
TRU indicates multiple instances where rates earlier given through notifications are  
being:

- incorporated into the First Schedule (often “no change in rate”, but better tariff alignment), and/or
- allowed to lapse on 31 March 2026 (making goods revert to applicable tariff rate from 1 April 2026).  
Example: concessional 5% for certain non-wovens for adult diapers allowed to lapse on 31 March 2026.
- Also, some rates earlier prescribed through notification are being incorporated in the First Schedule from 1 May 2026, with corresponding exemption entries omitted (no rate change).

# CHANGES IN CUSTOMS TARIFF ACT, 1975

## Practical impact of Clause 136 + TRU approach:

- Movement towards tariff-based certainty (less dependence on multiple exemption entries),
- Sunset of time-bound concessions (watch 31.03.2026 and 01.04.2026 cut-off), and
- Introduction of composite duty structure in select tariff lines (percentage + specific amount).

## Effective dates (quick cue)

- Immediate / 02.02.2026: certain rate changes through provisional collection route (e.g., umbrellas composite duty).
- 01.04.2026: certain tariff revisions (Third Schedule route).
- 01.05.2026: new tariff entries / some revisions (Fourth/Fifth Schedules route).
- Date of enactment: several Customs Act amendments take effect from enactment of Finance Bill, 2026 (as per TRU note for Customs Act changes).

# CHANGES IN BAGGAGE RULES

## 1. Legislative Background and Authority:

- The baggage framework under customs law is governed by sections 77 to 81 of the Customs Act, 1962. Union Budget 2026–27 has comprehensively restructured this framework by notifying two distinct but complementary instruments:
  - a) Customs Baggage (Declaration and Processing) Regulations, 2026, notified under section 81 of the Customs Act, 1962; and
  - b) Baggage Rules, 2026, notified under section 79 of the Customs Act, 1962.

Both instruments have come into force with effect from 2 February 2026 and together constitute the complete baggage regime.

# CHANGES IN BAGGAGE RULES

## 2. Instruments Superseded:

➤ The new framework supersedes the following earlier instruments:

- Customs Baggage Declaration Regulations, 2013
- Baggage (Transit to Customs Stations) Regulations, 1967
- Passenger's Baggage (Levy of Fees) Regulations, 1966
- Baggage Rules, 2016

All actions taken or liabilities incurred under the repealed instruments are saved.



# CHANGES IN BAGGAGE RULES

## 3. Customs Baggage (Declaration and Processing) Regulations, 2026:

### 3.1 Scope and Objective:

- These Regulations provide a consolidated procedural framework governing declaration, processing, examination, assessment and clearance of passenger baggage. They apply to baggage of passengers arriving in India or departing from India, including accompanied baggage, unaccompanied baggage, temporary import, re-import and detention of baggage.

### 3.2 Key Procedural Provisions

- Mandatory electronic baggage declaration through prescribed Customs Baggage Declaration (CBD) forms.
- Recognition of automated systems such as ICEGATE portal and ATITHI mobile application.
- Facility for advance filing of baggage declaration up to three days prior to arrival.
- Risk-based verification and reduced routine physical examination.
- Integrated provisions for transit, custody, detention, levy of charges and disposal of baggage.

# CHANGES IN BAGGAGE RULES

## 4. Baggage Rules, 2026:

### 4.1 Nature and Scope:

- The Baggage Rules, 2026 govern the substantive exemptions and allowances available to passengers. They determine the extent of duty-free import, concessional treatment and eligibility conditions, and operate independently of the procedural Regulations.

### 4.2 Key Substantive Changes:

- Enhancement of general duty-free allowance to ₹75,000 for Indian residents, tourists of Indian origin and eligible foreigners arriving by air or sea.
- Duty-free allowance of ₹25,000 for tourists of foreign origin.
- Nil duty-free allowance for passengers arriving through land routes.
- Continued allowance of one laptop per adult passenger.
- Rationalization of jewellery allowances and Transfer of Residence (TR) benefits.

# CHANGES IN BAGGAGE RULES

## 5. Integrated Reading of the Framework:

The 2026 baggage framework deliberately separates procedure from exemption:

- The Declaration and Processing Regulations prescribe how baggage is declared, examined and cleared.
- The Baggage Rules prescribe what portion of baggage is exempt from duty.

Both instruments must be read together to determine compliance and duty liability.

## 6. Key Differences from the Earlier Regime:

- Under the pre-2026 regime, baggage law was fragmented across multiple instruments and largely manual in nature. The new framework introduces a unified, digital-first and passenger-friendly system with clearer allocation of procedural and substantive provisions.

## 7. Practical Implications:

- Passengers must ensure compliance with electronic declaration requirements and updated allowance limits.
- Customs administration benefits from risk-based processing and standardized procedures.
- The consolidated framework reduces ambiguity, improves ease of travel and aligns Indian baggage procedures with international practices.

# CHANGES IN BAGGAGE RULES

Circular No. 04/2026–Customs (dated 01.02.2026)

## Guidelines for Uniform Implementation of Baggage Rules, 2026

### Purpose & Scope:

- Issued as a Master Circular to ensure uniform implementation of the Baggage Rules, 2026 and the Customs Baggage (Declaration and Processing) Regulations, 2026 across all Customs formations.
- Consolidates earlier operational instructions/circulars on baggage clearance; clarificatory in nature and does not amend the statute.
- Applicable to all categories of passengers: residents, tourists, NRIs, OCI cardholders, foreigners with visas, crew members and diplomatic personnel.



# CHANGES IN BAGGAGE RULES

Circular No. 04/2026–Customs (dated 01.02.2026)

## Guidelines for Uniform Implementation of Baggage Rules, 2026

### Declaration & Channels

- Passengers carrying dutiable/prohibited goods must electronically declare baggage through CBD (ATITHI/ICEGATE) before entering the Green Channel.
- Advance filing of declaration up to three days prior to arrival is permitted.
- Non-declaration/mis-declaration attracts action under the Customs Act, 1962.

### Personal Effects & Duty-Free Allowances

- **‘Personal effects’ aligned with Revised Kyoto Convention; only daily-necessity items allowed duty-free without limit.**
- Duty-free allowances to be granted as per Baggage Rules, 2026; officers to avoid routine origin-packing verification and follow risk-based checks.

# CHANGES IN BAGGAGE RULES

Circular No. 04/2026–Customs (dated 01.02.2026)

## Guidelines for Uniform Implementation of Baggage Rules, 2026

### Temporary Export / Temporary Import Certificates

- Facility for temporary export certificates for valuables taken abroad; relied upon at re-import.
- Tourists may import personal effects temporarily duty-free subject to declaration and mandatory re-export within prescribed time.

# CHANGES IN BAGGAGE RULES

Circular No. 04/2026–Customs (dated 01.02.2026)

## **Jewellery & Valuables**

- **Used personal jewellery for daily necessities may be allowed duty-free subject to risk-based verification.**
- Jewellery beyond daily necessities allowed duty-free on re-import against export certificate; otherwise dutiable.
- Special jewellery allowance for eligible residents/tourists of Indian origin residing abroad for more than one year: 40 gms for females and 20 gms for males.

## **Commercial Quantity as Baggage**

- Goods in commercial quantity are not eligible as bona fide baggage; adjudication, fine/penalty may apply.
- Marginal excess of bona fide baggage may be allowed on duty payment; remaining bona fide baggage retains concessions.

# CHANGES IN BAGGAGE RULES

Circular No. 04/2026–Customs (dated 01.02.2026)

## **Temporary Detention for Release/Re-export**

- Procedure for detention receipts where duty is not paid immediately or goods are restricted/prohibited.
- Release or re-export permitted after compliance with prescribed conditions.

## **Unaccompanied Baggage**

- Same provisions as accompanied baggage (except general free allowance).
- Risk-based selection; CBD-I and CBD-II interlinked in systems to prevent misuse.
- Transit to other customs stations permitted with sealing, bond/security and authorised carrier.



# CHANGES IN BAGGAGE RULES

Circular No. 04/2026–Customs (dated 01.02.2026)

## **Special Categories / Land Borders / Gold & Silver**

- Crew members entitled only to limited concessions; firearms and motor vehicles governed by HS/FTP and DGFT policy.
- Land border arrivals: only used personal effects for daily necessities duty-free; general air/sea allowances do not apply.
- Import of gold and silver to follow conditions under the relevant customs notification.

## **Verification, Field Actions & Rescission of Old Circulars**

- Risk-based verification; avoid indiscriminate examination of bona fide baggage; profiling may direct passengers to Red Channel.
- Field formations to issue public notices and conduct outreach; DG Systems to issue traveller advisories via ATITHI.
- Large number of legacy baggage circulars/instructions rescinded; guidance consolidated in this Master Circular.

# CHANGES IN BAGGAGE RULES

## Permissible Limits under Baggage Rules, 2026 (Illustrative Summary Table)

Note: This table is a quick-reference summary for training purposes. Actual eligibility is subject to conditions under the Baggage Rules, 2026 and applicable notifications/circulars.

Category of Item	Permissible Limit (Duty-Free)	Applicable To	Conditions / Remarks	Relevant Provision
Personal Effects (incl. used clothes, toiletries, personal articles)	No monetary limit	All passengers	Restricted to articles required for personal use; bona fide personal effects only	Baggage Rules, 2026 – Personal Effects
Jewellery for Daily Use (worn personal jewellery)	No specific monetary limit (as personal effects)	All passengers	Limited to jewellery in use for daily wear; excess jewellery treated separately as goods	Baggage Rules, 2026 / Master Circular on Baggage
Laptop / Notebook Computer	One unit per adult passenger	All passengers	Allowed duty-free in addition to general allowance	Baggage Rules, 2026 – General Allowance

# CHANGES IN BAGGAGE RULES

## Permissible Limits under Baggage Rules, 2026 (Illustrative Summary Table)

Mobile Phone	One unit per passenger	All passengers	Personal mobile phone allowed as personal effect; additional phones dutiable	Baggage Rules, 2026 – Personal Effects
Other Dutiable Goods (general allowance)	□ 75,000 (Air/Sea – Indian resident / tourist of Indian origin / eligible foreigner)	Passengers arriving by air/sea	General duty-free allowance; goods exceeding this value dutiable	Baggage Rules, 2026
Other Dutiable Goods (general allowance)	□ 25,000 (Foreign tourist)	Foreign tourists arriving by air/sea	Lower allowance applicable to foreign tourists	Baggage Rules, 2026
Other Dutiable Goods (general allowance)	NIL	Passengers arriving by land route	Only used personal effects allowed duty-free; no general allowance	Baggage Rules, 2026

# CUSTOMS TRADE FACILITATION MEASURES

## ❑ Import cargo verification – expansion of non-intrusive inspection (NII) and scanners:

- Budget announcement: Government intends to expand utilization of non-intrusive scanning with advanced imaging and AI-based risk assessment, with the objective of scanning every container at major ports in a phased manner. The emphasis is on system-driven clearance, reduced dwell time and lesser physical examination, while maintaining enforcement effectiveness.
- Practical impact:
  - Greater reliance on scanner images and risk-profiling for selection of examination.
  - Faster clearances for compliant cargo; however, higher quality of data declarations (HSN, description, valuation, origin, container packing details) becomes critical.
  - Importers/exporters should strengthen internal controls for documentation, packing lists, and pre-arrival data accuracy to avoid scanner-triggered holds.



# CUSTOMS TRADE FACILITATION MEASURES

## ❑ Deferred payment of import duty – monthly cycle and 15 days → Monthly payment

### 1) What has changed?

- The deferred duty payment window is being moved to a monthly cycle (instead of the existing 15-day cycle) by amending the Deferred Payment of Import Duty Rules, 2016. The Amendment Rules come into force from 1 March 2026.
- Key headline change: deferment period effectively extended from 15 days to monthly payment.- (other months, duty payable by 1<sup>st</sup> of next month. For March- duty payable by 31<sup>st</sup> March itself)

### 2) Who can avail (AEO tier)?

- Under the AEO program, deferred payment facility has historically been available to AEO-T2 and AEO-T3 importers (trusted entities). Accordingly, the monthly deferment is relevant for these tiers, unless expanded further via notification/circular.

# CUSTOMS TRADE FACILITATION MEASURES

## 3) New class – ‘Eligible Manufacturer Importer’?

- A new class of eligible importers termed ‘Eligible Importer’ has been created for duty deferment facility (under section 47 framework), by amending the existing Deferred Payment of Import Duty Rules, 2016. (Explanation: Eligible Manufacturer Importer means Manufacturer Importer)

## 4) Compliance / control points?

- Ensure ICEGATE onboarding, nodal person appointment and internal SOPs for monthly duty reconciliation.
- Track due dates carefully—loss of deferment facility can follow repeated defaults (interest exposure and workflow disruptions).
- Align accounting and cash-flow planning to monthly duty outflows, particularly for high-volume importers.

# CUSTOMS TRADE FACILITATION MEASURES

## Circular No. 03/2026–Customs – Deferred Payment of Import Duty (DPID)

- Deferred payment window extended from 15 days to a monthly cycle (effectively 30 days).
- Implemented by amendment to Deferred Payment of Import Duty Rules, 2016 vide Noti. 13/2026-Cus (NT).
- Introduction of new class of importers termed “Eligible Manufacturer Importer” for availing duty deferment.
- Approval for such category to be granted by Directorate of International Customs, CBIC, detailed instructions will be issued later for this.
- Facility available up to 31.03.2028.
- Provides significant working capital relief and trade facilitation for manufacturers/importers.

# CUSTOMS TRADE FACILITATION MEASURES

## ❑ Action checklist for importers/exporters:

- Update SOPs for: (i) data quality in Bills of Entry and shipping documents, (ii) scanner/NII-related query handling, (iii) monthly deferred duty reconciliations.
- Review AEO status (T2/T3) benefits and ensure ongoing compliance to avoid suspension.
- For manufacturers/exporters: evaluate eligibility under ‘Eligible Manufacturer Importer’ and plan cash-flows up to 31.03.2028.
- Strengthen documentation for valuation, origin and classification—system-driven clearances mean errors are more likely to trigger automated holds.
- References (for internal use): Budget Speech 2026–27; TRU D.O.F. No.334/03/2026-TRU; Finance Bill, 2026; Deferred Payment of Import Duty (Amendment) Rules, 2026; Notification creating ‘Eligible Manufacturer Importer’.

# CUSTOMS TRADE FACILITATION MEASURES

## ❑ Other procedural reforms with direct trade impact (Imports/Exports):

- 1) Removal of prior permission for warehouse-to-warehouse movement
  - Finance Bill, 2026 substitutes section 67 to allow removal of warehoused goods from one warehouse to another, subject to prescribed conditions—doing away with prior permission requirement. This supports faster logistics for bonded movements.
- 2) Courier/Post – custody regulations
  - Amendment to section 84 enables CBIC to frame regulations for custody of goods imported or to be exported by post or courier, strengthening regulatory control while enabling streamlined operations.
- 3) Advance ruling validity enhanced
  - Section 28J amended to extend advance ruling validity to five years (or till change in law/facts), with an enabling proviso for extension of existing rulings on request.
- 4) Time-bound trade authorizations / end-use schemes
  - Rationalization of end-use conditions and extension of timelines in certain concessional schemes (e.g., export obligation period enhanced from six months to one year for specified inputs), reducing compliance friction for exporters.



# CUSTOMS TRADE FACILITATION MEASURES

## ❑ Other procedural reforms with direct trade impact (Imports/Exports):

### 5) Circular No. 05/2026–Customs – Expansion of SWIFT 2.0

- SWIFT 2.0 expanded to onboard additional PGAs (Participating Govt. Agency) such as COSCO, WCCB, Textile Committee and MeitY.
- Digitisation of NOCs, certificates, test reports and concessional duty certificates.
- Elimination of physical document submission to Customs.
- Objective to bring all PGAs onto SWIFT 2.0 by 31.03.2027.
- Reduces compliance burden and speeds up clearance.

# CUSTOMS TRADE FACILITATION MEASURES

## ❑ Other procedural reforms with direct trade impact (Imports/Exports):

### 6) Circular No. 06/2026–Customs – Automation of Import and Export Processes

- Auto Goods Registration extended to AEO T2/T3 importers, **Eligible Manufacturer Importers** and DPD importers.
- Auto Out-of-Charge (OOC) for imports where duty is paid and no system hold exists.
- Auto Goods Registration for sealed export cargo and pilot of e-seal based registration.
- Auto Let Export Order (LEO) for shipping bills not selected for examination and not requiring PGA NOC.
- Aimed at reducing dwell time and human interface.

# CUSTOMS TRADE FACILITATION MEASURES

## ❑ Other procedural reforms with direct trade impact (Imports/Exports):

### 7) Circular No. 07/2026–Customs – Cargo Examination Reforms

- Mandatory use of Body Worn Cameras (BWC) during cargo examination.
- Video recording of entire examination process to be retained for two years.
- Introduction of e-scheduling of cargo examination through ICEGATE 2.0.
- Online slot booking and rescheduling with automated alerts.
- Improves transparency, accountability and ease of doing business.

# **CUSTOMS TARIFF CHANGES**

## **MAJOR CHANGES IN BASIC CUSTOM DUTY RATE**

# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
01	Animals and birds imported by zoo	Nil	Tariff Rate
0207 25 00, 0207 27 00	Meat and edible offal, of turkeys, frozen	5	5**
0207 42 00, 0207 45 00	Meat and edible offal, of ducks, frozen [Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028]	5	5
0306 19 00	Frozen Krill	15	15**
0306 36 60	Artemia	Nil	Nil**

\*\* Entries shall be omitted with effect from the 1st day of May,2026



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
0505 10*	Real Down Filling Material from Duck or Goose, when imported by bona fide exporters for use in the manufacture of textile or leather garments, for export	10	10
0511 91 40	Artemia cysts	Nil	Nil**
06, 07, 08, 09 or 12	Planting materials, namely, oil seeds, seeds of vegetables, flowers and ornamental plants, tubers and bulbs of flowers, cuttings or saplings of flower plants, seeds or plants of fruits and seeds of pulses: Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028		

\*In column (6), for the entries, the entries relating to Condition Sr. No. “3 and 88” shall be substituted.

\*\* Entries shall be omitted with effect from the 1st day of May,2026.

# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
0802 11 00	All goods	Rs. 35 per Kg/-	Rs. 35* per Kg/-
0802 12 00	All goods	Rs. 100 per kg/-	Rs. 100 per kg/- **
0802 31 00	All goods	100	100**
0802 99 00	Pecan nuts	30	30**
0810 40 00	Cranberries, fresh; Blueberries, fresh	10	10**
0811 90	Cranberries, frozen; Blueberries, frozen	10	10**
0813 40 90	Cranberries, dried; Blueberries, dried	10	10**

\*Entries shall be omitted

\*\*Entries shall be omitted with effect from the 1st day of May,2026.

E-mail Id: info@saurabhdixit.in

Phone No. 0265-2986115 9033088865



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
1207 99 90	Shea Nuts	15	15**
1209	All goods (other than those falling under subheadings 1209 91 and 1209 99)	15	15**
1505	All goods	15	15**
1518	Algal Oil for manufacturing of aquatic feed: Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028.	Nil	Nil
1702	Lactose for use in the manufacture of homeopathic Medicine: Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028	10	10

\* \*Entries shall be omitted with effect from the 1st day of May,2026.

# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
2008 19 21, 2008 19 22, 2008 19 29, 2008 19 91	All goods	30	30**
2008 19 92	All goods	30	30**
2008 93 00	Cranberries, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	5	5**
2008 99	Blueberries, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	10	10**

\* \*Entries shall be omitted with effect from the 1st day of May,2026.



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
2106 90	All goods (excluding compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume exceeding 0.5% by volume, determined at a temperature of 20 degrees centigrade)	50	50**
2202 99	Cranberry products	10	10**
Any Chapter	The goods specified in List 1 appended to TABLE I used in the processing of sea-food: Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028	Nil	Nil
2309 90 31	Prawn and Shrimps feed	5	5**

\* \*Entries shall be omitted with effect from the 1st day of May,2026.



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
2526 22 00	Acid grade fluorspar containing by weight more than 97% of calcium fluoride.	2.5	2.5**
26	Gold ores and concentrates for use in the manufacture of gold: Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028.	Nil	Nil
2612 20 00	Monazite	Nil	Nil*

\* Entries shall be inserted

\* \*Entries shall be omitted with effect from the 1st day of May,2026.

# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
27	The following bunker fuels for use in ships or vessels, namely:- (i) IFO 180 CST; (ii) IFO 380 CST; (iii) Very Low Sulphur Fuel Oil (VLSFO) meeting ISO 8217:2017 RMG380 Viscosity in 220-400 CST standards/Marine Fuel 0.5% (FO) : Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028.	Nil	Nil
2701, 2702, 2703	All goods	2.5	2.5**

\* \*Entries shall be omitted with effect from the 1st day of May,2026.

# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
2709 00 10	Petroleum Crude	Re 1 per metric tonne	Re 1 per metric tonne**
2710	Naphtha, for use in the manufacture of fertilizers	Nil	Nil*

\* Entries shall be omitted with effect from the 1<sup>st</sup> day of April,2026.

\* \*Entries shall be omitted with effect from the 1st day of May,2026.



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
2711	<p>Liquefied petroleum gases (LPG), in excess of the quantity of petroleum gases and other gaseous hydrocarbons consumed in the manufacture of polyisobutylene by the unit located in Domestic Tariff Area (DTA), received from the unit located in Special Economic Zone (SEZ) and returned by the DTA unit to the SEZ unit from where such Liquefied petroleum gases (LPG) were received.</p> <p>Explanation. - For the purposes of this entry, the quantity of the petroleum gases and other gaseous hydrocarbons consumed in the manufacture of polyisobutylene shall be calculated by subtracting from the quantity of the said gases received by the DTA unit manufacturing polyisobutylene, the quantity of the said gases returned by the said unit to the SEZ unit.</p>	Nil	Nil*

\* Entries shall be omitted with effect from the 1<sup>st</sup> day of April,2026.

# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
2716 00 00	Electrical energy supplied to DTA by power plants of 1000MW or above, and granted formal approval for setting up in SEZ prior to 19th July, 2012: Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028.	Nil	Nil**

\*\* Entries shall be omitted with effect from the 1<sup>st</sup> day of May,2026.



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
2716 00 00	Electrical energy supplied to DTA from power plants of less than 1000MW, and granted formal approval for setting up in SEZ prior to 19th July, 2012-	Paisa per KWh	Paisa per KWh
	(i) imported coal as fuel	24	24
	(ii) domestic coal as fuel	24	24
	(iii) mix of domestic gas/RLNG (Regasified Liquefied Natural Gas) as fuel	18	18
	(iv) RLNG as fuel	21	21
	Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028.		

# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
2716 00 00	The following goods, namely: - (i) Silicon in all forms, that is, polycrystalline silicon or ingots, for the manufacture of undiffused silicon wafers; (ii) Undiffused silicon wafers, for the manufacture of solar cells or solar cell modules.	Nil	Nil*
2809 20 10	Phosphoric acid	5	5**
2841	Ammonium Metavanadate	2.5	2.5**
2841 90 00	Sodium antimonate for use in manufacture of solar glass Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028.	Nil	Nil***

\* Entries shall be omitted with effect from the 1<sup>st</sup> day of April,2026.

\*\*Entries shall be omitted with effect from the 1st day of May,2026.

\*\*\* Entries shall be inserted.



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
2844	Medical use fission Molybdenum-99 (Mo-99) for use in the manufacture of radio pharmaceuticals: Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028	Nil	Nil
2846	Compounds, inorganic or organic of rare earth metals	Nil	Nil**
2852, 3822	Pharmaceutical Reference Standard: Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028.	5	5
29,38	Alpha pinene	5	Tariff Rate*

\*Entries shall be omitted

\*\*Entries shall be inserted.

# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
29,30,35,38,39	Goods specified in List 7 appended to TABLE I used for the manufacture of enzyme linked immunosorbent assay kits (ELISA Kits): Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028	5	5
29,38	Gibberellic acid	5	5**
29	DL-2 Aminobutanol, Diethyl malonate, Triethyl orthoformate, Aceto butyrolactone, Thymidine, Artemisinin	5	5**
29	Maltol, for use in the manufacture of deferiprone	Nil	Nil*

\* Entries shall be omitted with effect from the 1<sup>st</sup> day of April,2026.

\*\*Entries shall be omitted with effect from the 1st day of May,2026.



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
2910 20 00	Methyloxirane (propylene oxide)	2.5	2.5**
2914 61 00, 2914 69 30, 2914 69 90	Anthraquinone or 2-Ethyl Anthraquinone, for use in manufacture of Hydrogen Peroxide: Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028	2.5	2.5
Any Chapter	Artificial Plasma	5	Tariff Rate*
3102 30 00	All Goods	5	5**
31	Ammonium phosphate or ammonium nitro-phosphate, for use as manure or for the production of complex fertilisers	5	Tariff Rate*

\* Entries shall be omitted.

\* \*Entries shall be omitted with effect from the 1st day of May,2026.



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
3104 30 00	Potassium sulphate, containing not more than 52% by weight of potassium oxide.	5	Tariff Rate*
2915, 2933, 3208, 3506, 3815, 3901, 3920	Goods specified in List 8 appended to TABLE I for use in the manufacture of sheets/ encapsulants of EVA (Ethylene Vinyl Acetate), PoE (Polyolefin Elastomer) or combinations thereof or backsheet, which are used in the manufacture of solar photovoltaic cells or modules Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028.	Nil	Nil**

\* Entries shall be omitted.

\* \*Entries shall be substituted.

# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
3302 10	All goods (excluding compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume exceeding 0.5 per cent. Volume, determined at 20 degrees centigrade).	10	10**
3822 90 90	All goods	10	Tariff Rate*

\* Entries shall be omitted.

\* \*Entries shall be omitted with effect from the 1st day of May,2026.



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
3824 99 00, 8505 11 90	The following goods for use in the manufacture of Brushless Direct Current (BLDC) motors, namely: - (i) Magnet Resin (Strontium Ferrite compound/before formed, before magnetization); (ii) Neodymium Magnet (before Magnetization): Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028.	2.5	2.5
39	Ethylene vinyl acetate (EVA)	7.5	Tariff Rate*

\* Entries shall be omitted.

# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
39, 48 or any other Chapter	Tags, labels, stickers, belts, buttons, hangers or printed bags (whether made of polythene, polypropylene, PVC, high molecular or high-density polyethylene), imported by bona fide exporters. Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028.	Nil	Nil
39, 48 or any other Chapter	The goods specified in List 9 appended to TABLE I, when imported by bona fide exporters for use in the manufacture of handicraft items, for export : Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028.	Nil	Nil



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
39, 48 or any other Chapter	The goods specified in List 10 appended to TABLE I, when imported by bona fide exporters for use in the manufacture of textile or leather garments, for export: Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028.	Nil	Nil
39, 48 or any other Chapter	The goods specified in List 11 appended to TABLE I, when imported by bona fide exporters, for use in the manufacture of leather or synthetic footwear, shoe-uppers, or other leather products, for export: Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028.	Nil	Nil*

\* Entries shall be Substituted.



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
39, 72 and 81	The following goods, for the manufacture of orthopedic implants falling under sub-heading 9021 10, or other artificial parts of the body falling under sub-heading 9021 31 or 9021 39 namely: - (i) Special grade stainless steel; (ii) Titanium alloys; (iii) Cobalt-chrome alloys; (iv) All types of polyethylene: Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028.	Nil Nil Nil Nil	Nil Nil Nil Nil

# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
39 or 74	The following goods, if imported for the manufacture of Copper - T contraceptives, namely: (i) Alatheon; (ii) Copper wire.	Nil	Nil*
3902	(i) Capacitor grades polypropylene granules or resins for the manufacture of capacitor grade plastic film: (ii) Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028	Nil	Nil
3904	All goods	7.5	7.5**

\* Entries shall be omitted with effect from the 1st day of April,2026.

\*\* Entries shall be omitted with effect from the 1st day of May,2026.



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
3906 90 90	Super absorbent polymer (SAP) imported for use in the manufacture of the following, namely:- (i) adult diapers; (ii) all goods falling under chapter heading 9619, other than adult diapers Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028	5	5
3907 29 10	Polytetramethylene ether glycol, (PT MEG) for use in the manufacture of spandex yarn: Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028	Nil	Nil

# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
4002 70 00	Ethylene – propylene – non-conjugated diene rubber (EPDM) for use in the manufacture of insulated wires and cables falling under heading 8544 (except subheading 8544 11).	7.5	7.5*
40	New or retreaded Pneumatic tyres of rubber of a kind used in aircrafts of heading 8802: Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028	Nil	Nil
40	New or retreaded Pneumatic tyres of rubber of a kind used in aircrafts of heading 8802: Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028	Nil	Nil

\* Entries shall be omitted with effect from the 1st day of April,2026.



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
4011 30 00	All goods other than goods covered under S. Nos. 155 and 156	2.5	Tariff Rate*
4104 11 00, 4104 19 00, 4105 10 00, 4106 21 00, 4106 31 00, 4106 91 00	Wet blue leather (hides and skins)	Nil	Nil**

\* Entries shall be omitted.

\*\*Entries shall be omitted with effect from the 1st day of May, 2026.

# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
47	Pulp of wood or of other fibrous cellulosic material (excluding rayon grade wood pulp) when used for the manufacture of the following, namely: - (i) newsprint; (ii) paper and paperboard; (iii) adult diapers; (iv) all goods falling under chapter heading 9619, other than adult diapers Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028	Nil Nil Nil 2.5	Nil Nil Nil 2.5



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
4702	Rayon grade wood pulp	2.5	2.5**
4707	(i) All goods imported for use in, or supply to, a unit for manufacture of paper or paperboard other than newsprint; (ii) All goods, imported for use in, or supply to, a unit for manufacture of news print: Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028.	2.5  2.5	2.5  2.5

\*\*Entries shall be omitted with effect from the 1st day of May, 2026.

# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
48	The following goods used in the printing of newspapers, namely: - (i) newsprint; (ii) other uncoated paper conforming to the specifications of newsprint (other than its surface roughness) Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028.	5	5
4810	Lightweight coated paper weighing up to 70 g/m2, imported by actual users for printing of magazines: Provided that nothing contained in this S.No. shall have effect after the 31st March, 2028	5	5



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
4823 90 90	All goods other than kites	10	10**
4906	All goods	Nil	Nil**
5201 00 25	Other: of staple length exceeding 32.0 mm	Nil	Nil**
5603 11 10, 5603 11 90	Hydrophilic Non-Woven, Hydrophobic Non- Woven, imported for use in the manufacture of Adult Diapers.	5	5*
6001 10, 6001 92	Pile fabrics for the manufacture of toys: Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028.	10	10

\* Entries shall be omitted with effect from the 1<sup>st</sup> day of April, 2026

\*\*Entries shall be omitted with effect from the 1st day of May, 2026.

# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
68,82,84	Moulds (including chassis for the manufacture of semi-conductor devices), tools (excluding tungsten carbide micro PCB drills) and dies, for the manufacture of parts of electronic components or electronic equipments: Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028	Nil	Nil
68, 72, 85	The following goods, namely: - (i) Graphite Felt or graphite pack for growing silicon ingots; (ii) Thin steel wire used in wire saw for slicing of silicon wafers Provided that nothing contained in this S. No. shall have effect after the 93[31st March, 2028]	5	5



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
7102 21, 7102 31 00	Simply Sawn Diamonds: Provided that nothing contained in this S.No. shall have effect after the 31st March, 2028.	Nil	Nil
7102, 7104	Seeds for use in manufacturing of rough lab- grown diamonds: Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028.	Nil	Nil
71	Gold dore bar, having gold content not exceeding 95% [Provided that nothing contained in this S. No. shall have effect after the 31st March, 2027]	5	5
71	Silver dore bar having silver content not exceeding 95% [Provided that nothing contained in this S. No. shall have effect after the 31st March, 2027]	5	5



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
71, 98	(i) Gold bars, other than tola bars, bearing manufacturer's or refiner's engraved serial number and weight expressed in metric units, and gold coins having gold content not below 99.5%, imported by the eligible passenger	5	5
	(ii) Gold in any form other than (i), including tola bars and ornaments, but excluding ornaments studded with stones or pearls [Provided that nothing contained in this S. No. shall have effect after the 31st March, 2027]	5	5

# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
71, 98	Silver, in any form including ornaments, but excluding ornaments studded with stones or pearls, imported by the eligible passenger [Provided that nothing contained in this S. No. shall have effect after the 31st March, 2027]	5	5
7112	Spent catalyst or ash containing precious metals	5	5*
7202 60 00	Ferro-Nickel	Nil	Nil**

\* Entries shall be omitted with effect from the 1<sup>st</sup> day of April, 2026

\*\*Entries shall be omitted with effect from the 1st day of May, 2026.

# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
7225 19 90	Magnesium Oxide (MgO) coated cold rolled steel coils for use in manufacture of cold rolled grain oriented steel (CRGO) falling under 7225 11 00 or 7226 11 00: Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028.	Nil	Nil



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
7225	The following goods, namely: - (i) hot rolled coils; (ii) cold-rolled Magnesium Oxide (MgO) coated and annealed steel; (iii) hot rolled annealed and pickled coils; (iv) cold rolled full hard, for the manufacture of cold rolled grain-oriented steel (CRGO) steel falling under tariff item 7225 11 00 or 7226 11 00: Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028.	Nil Nil Nil Nil	Nil Nil Nil Nil

# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
7229	INVAR	5	Tariff Rate*
72	All goods other than the following, namely: - (i) goods mentioned against S. Nos. 205, 206, 207, 208, 209, { 10 and 212 } **; (ii) seconds and defectives of goods falling under Chapter 72	7.5	7.5
73181500, 73181600, 73182990	All goods	15	Tariff Rate*

\* Entries shall be omitted.

\*\*Entries shall be Substituted.



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
7325	Metal parts for use in the manufacture of electrical insulators falling under heading 8546.	7.5	7.5**
73	Pipes and tubes for use in manufacture of boilers	7.5	7.5**
7326 90 99	Forged steel rings for manufacture of special bearings for use in wind operated electricity generators.	5	5*
7402 00 10	Blister Copper	Nil	Nil***

\* Entries shall be omitted.

\*\*Entries shall be omitted with effect from 1<sup>st</sup> day of April,2026.

\*\*\*Entries shall be omitted with effect from 1<sup>st</sup> day of May, 2026.



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
7407, 7408	Copper wire of refined copper of which the maximum cross-sectional dimension exceeds 6mm or copper rods of refined copper, for the manufacture of photovoltaic ribbon or tinned copper interconnect or cell interconnect or string interconnect or the photovoltaic connect or photovoltaic ribbon or solar ribbon for manufacture of solar photovoltaic cell or modules: Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028	Nil	Nil*

\* Entries shall be Substituted.

# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
7802	All goods	Nil	Nil*
7902	All goods	Nil	Nil*
8101 99 90	Tungsten (wolfram) bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil.	5	5*
8105 20 30	All goods	Nil	Nil*
8112 92 00	**Unwrought; waste and scrap; powders of : — (i) Gallium; (ii) Germanium; (iii) Indium (iv) Niobium;(v) Vanadium.	-	Nil

\*Entries shall be omitted with effect from 1<sup>st</sup> day of May, 2026.

\*\* Entries shall be inserted.



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
7802	All goods	Nil	Nil*
7902	All goods	Nil	Nil*
8101 99 90	Tungsten (wolfram) bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil.	5	5*
8105 20 30	All goods	Nil	Nil*
8112 92 00	**Unwrought; waste and scrap; powders of : — (i) Gallium; (ii) Germanium; (iii) Indium (iv) Niobium;(v) Vanadium.	-	Nil

\*Entries shall be omitted with effect from 1<sup>st</sup> day of May, 2026.

\*\* Entries shall be inserted.



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
82	Dies for drawing metal, when imported after repairs from abroad, in exchange of similar worn-out dies exported out of India for repairs: Provided that nothing contained in this S.No. shall have effect after the 31st March, 2028]	10	10
8401 30 00*	All goods, for generation of nuclear power		Nil
8401 40 00*	The following goods for the generation of nuclear power, namely:- (i) Control and Protection Absorber Rods; (ii) Burnable Absorber Rods		Nil

\* Entries shall be inserted.

# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
84 or any other Chapter	Parts and raw materials for manufacture of goods to be supplied in connection with the purposes of off- shore oil exploration or exploitation: Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028.	Nil	Nil



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
25, 27, 28, 29, 31, 34, 35, 36, 38, 39, 40, 56, 69, 73, 74, 82, 84, 85, 87, 89 or 90	Goods specified in column (3) of List 16 appended to TABLE I, when imported by a specified person, in relation with petroleum operations or coal bed methane operations undertaken under: (a) petroleum exploration licenses or mining leases (b) the New Exploration Licensing Policy (c) the Marginal Field Policy (MFP) (d) the Coal Bed Methane Policy (e) the Hydrocarbon Exploration Licensing Policy (HELP) or Open Acreage Licensing Policy (OALP)	Nil	Nil



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
25, 27, 28, 29, 31, 34, 35, 36, 38, 39, 40, 56, 69, 73, 74, 82, 84, 85, 87, 89 or 90	Explanation .- For the purposes of this notification, a specified person is a licensee, lessee, contractor or sub- contractor, as defined below :- (i) "licensee" means a person authorised to prospect for mineral oils (which include petroleum and natural gas) in pursuance of a petroleum exploration license granted under the Petroleum and Natural Gas Rules, 1959 made under the provisions of the Oilfields (Regulation and Development) Act, 1948 (53 of 1948)	Nil	Nil

# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
25, 27, 28, 29, 31, 34, 35, 36, 38, 39, 40, 56, 69, 73, 74, 82, 84, 85, 87, 89 or 90	(ii) "lessee" means a person authorised to mine oils (which include petroleum and natural gas) in pursuance of a petroleum mining lease granted under the Petroleum and Natural Gas Rules, 1959 made under the provisions of the Oilfields (Regulation and Development) Act, 1948 (53 of 1948)  (iii) "contractor" means a company (Indian or foreign) or a consortium of companies with which the Central Government has entered into an agreement in connection with petroleum operations (consisting of prospecting for or extraction or production of mineral oils) to be undertaken by such company or consortium.	Nil	Nil



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
25, 27, 28, 29, 31, 34, 35, 36, 38, 39, 40, 56, 69, 73, 74, 82, 84, 85, 87, 89 or 90	(iv) "sub-contractor" means a person engaged by licensee/lessee or contractor for the purpose of conducting petroleum operations on behalf of such licensee/lessee or contractor, as the case maybe. Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028.	Nil	Nil



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
84 or any other Chapter*	The following goods, namely: - (1) Parts and sub-parts for the manufacture or the maintenance of wind operated electricity generator components, namely:- (a) Special bearings, (b) Gear box, (c) Yaw Components, (d) Wind turbine Controllers	5	5
	(2) Parts for the manufacture or the maintenance of blades for rotor of wind operated electricity generators	5	5
	(3) Balsa Wood, Carbon Fibre for the wind operated electricity generator blades	5	5
	(4) Forged steel rings, falling under tariff item 7326 90 99, for manufacture of special bearings for use in wind operated electricity generators:	5	5

\* Entries shall not have effect after the 31st March, 2028.

E-mail Id: [info@saurabhdixit.in](mailto:info@saurabhdixit.in)

Phone No. 0265-2986115 9033088865

# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
84 or Any Chapter	Permanent magnets for manufacture of PM synchronous generators above 500KW for use in wind operated electricity generators	5	5*

\*Entries shall be omitted with effect from 1<sup>st</sup> day of April, 2026.



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
84 or any other Chapter	(a) Parts of catalytic converters, excluding parts made up of Platinum or Palladium falling under 71 10, for manufacture of catalytic convertors;	7.5	7.5
	(b) The following goods for use in the manufacture of catalytic convertors or its parts, namely: - (i) Raw Substrate (ceramic);(ii) Washcoated Substrate (ceramic);(iii) Raw Substrate (metal);(iv) Washcoated Substrate (metal;(v) Stainless Steel wire cloth stripe (falling under tariff item 7314 14 10);(vi) Wash Coat;	7.5	7.5



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
84 or any other Chapter	(c) Parts of catalytic converters, made up of Platinum or Palladium falling under 7110, for manufacture of catalytic convertors Provided that nothing contained in this S.No. shall have effect after the 31st March, 2028.	5	5
7110	Platinum or Palladium for use in the manufacture of: - (i) all goods, including Noble Metal Compounds and Noble Metal Solutions, falling under heading 2843; (ii) all goods falling under sub-heading 3815 12: Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028.	5	5

# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
2825 60 20	Ceria zirconia compounds for use in the manufacture of washcoat for catalytic converters: Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028	5	5
2846 10 90	Cerium compounds for use in the manufacture of washcoat for catalytic converters: Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028.	5	5
3824 99 00	Zeolite for use in the manufacture of washcoat for catalytic converters	5	5*

\*Entries shall be omitted with effect from 1<sup>st</sup> day of April, 2026.



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
84,85,90	Machinery, electrical equipment, other instruments and their parts except populated Printed Circuit Boards for use in fabrication of semiconductor wafer and Liquid Crystal Display (LCD): Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028]	Nil	Nil
84,85,90	Machinery, electrical equipment, other instruments and their parts except populated Printed Circuit Boards for use in assembly, testing, marking and packaging of semiconductor chips: Provided that nothing contained in this S.No. shall have effect after the 31st March, 2028.		



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
84, 85, any Chapter	(i) The goods specified in List 17 appended to TABLE I, for the manufacture of goods falling under heading/sub-heading/tariff item 8523 52 00, 8541, 8542, 8543 90 00 or 8548 00 00; (ii) Parts, for manufacture of the goods at (i) : Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028.	Nil	Nil

# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
84 or any other Chapter	The following goods, namely: - (i) High speed cold-set web offset rotary double width four plate wide printing machines with a minimum speed of 70,000 copies per hour or High-speed Heat-set web offset rotary printing machines with a minimum speed of 70,000 copies per hour; (ii) Mailroom equipment suitable for use with (i), namely:-(a) overhead conveyor gripper; (b) stacker; (c) wrapper; (d) labeller; (e) strapper; (f) inserters; (g) delivery conveyors Provided that nothing contained in this S. No. shall have effect after the 31st March, 2026	5	5*

\*Entries shall be omitted with effect from 1<sup>st</sup> day of April, 2026.



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
84	Bushings made of Platinum and Rhodium alloy when imported in exchange of worn out or damaged bushings exported out of India: Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028.	5	5
8431	Parts and components for manufacture of tunnel boring machines: Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028.	2.5	2.5
8415 90 00	All goods other than indoor or outdoor units of split-system air conditioner.	10	10*

\*Entries shall be omitted with effect from 1<sup>st</sup> day of May, 2026.



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
8419	Evacuated tubes with three layers of solar selective coating for use in the manufacture of solar water heater and system: Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028.	Nil	Nil
84198912, 84198913, 84198914, 84198915, 84198916, 84198917, 84198919	All goods	7.5	7.5*

\*Entries shall be omitted with effect from 1<sup>st</sup> day of May, 2026.

# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
8419	Coffee roasting, brewing or vending machines for use in the manufacture or processing of coffee.	7.5	Tariff Rate*
8421 99 00	All goods other than Reverse Osmosis (RO) membrane element for household type filters.	7.5	7.5**
8483 40 00	Ball screws for use in the manufacture of CNC Lathes (tariff items 8458 11 00, 8458 91 00), Machining Centers (tariff items 8457 10 10, 8457 10 20) or all types of CNC machine tools falling under headings 8456 to 8463: Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028.	2.5	2.5

\* Entries shall be omitted.

\*\*Entries shall be omitted with effect from 1<sup>st</sup> day of May, 2026.

E-mail Id: [info@saurabhdixit.in](mailto:info@saurabhdixit.in)

Phone No. 0265-2986115 9033088865



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
8466 93 90	Linear Motion Guides for use in the manufacture of CNC Lathes (tariff items 8458 11 00, 8458 91 00), Machining Centers (tariff items 8457 10 10, 8457 10 20) or all types of CNC machine tools falling under headings 8456 to 8463: Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028.	2.5	2.5
8537 10	CNC Systems for use in the manufacture of CNC Lathes (tariff items 8458 11 00, 8458 91 00), Machining Centers (tariff items 8457 10 10, 8457 10 20) or all types of CNC machine tools falling under headings 8456 to 8463: Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028,	2.5	2.5



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
7325 10 00, 8477 90 00, 8483 40 00	<p>The following goods for use in the manufacture of plastic processing machineries (tariff items 8477 10 00, 8477 20 00, 8477 30 00):</p> <p>(i) S. G. Ingot Castings (7325 10 00)</p> <p>(ii) Linear Motion Guides (8477 90 00)</p> <p>(iii) Ball Screws (8483 40 00)</p> <p>Provided that nothing contained in this S.No. shall have effect after the 31st March, 2028.</p>	<p>7.5</p> <p>5</p> <p>5</p>	<p>7.5</p> <p>5</p> <p>5</p>
8472 90, 8473 40	<p>The following goods, namely:</p> <p>(i) Cash dispenser or automatic bank note dispenser;</p> <p>(ii) Parts and components of the goods mentioned at (i)</p>	<p>Nil</p> <p>Nil</p>	<p>Nil*</p> <p>Nil*</p>

\*Entries shall be omitted with effect from 1<sup>st</sup> day of April, 2026.

# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
84 or 85	Parts and components for use in the manufacture of the following goods- (i) Micro ATMs as per standards version 1.5.1; (ii) Fingerprint reader/scanner other than Fingerprint reader/scanner for use in manufacturing of cellular mobile phones; (iii) Iris scanner; (iv) Miniaturized POS card reader for mPOS (other than Mobile phone or Tablet Computer): Provided that nothing contained in this S.No. shall have effect after 31st March, 2028.	Nil	Nil



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
Any Chapter	All parts for use in the manufacture of LED lights or fixtures including LED Lamps: Provided that nothing contained in this S.No. shall have effect after the 31st March, 2028.	10	10
Any Chapter	All inputs for use in the manufacture of LED (Light Emitting Diode) driver or MCPCB (Metal Core Printed Circuit Board) for LED lights and fixtures or LED Lamps: Provided that nothing contained in this S.No. shall have effect after the 31st March, 2028.	10	10
85 or any other Chapter	Television equipment, cameras and other equipment for taking films, imported by a foreign film unit or television team.	Nil	Nil*

\*Entries shall be omitted with effect from 1<sup>st</sup> day of April, 2026.



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
85 or any other Chapter	Photographic, filming, sound recording and radio equipment, raw films, video tapes and sound recording tapes of foreign origin, if imported into India after having been exported therefrom.	Nil	Nil*
85 or any Other Chapter	Goods imported for being tested in specified test centers: Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028.	Nil	Nil

\*Entries shall be omitted with effect from 1<sup>st</sup> day of April, 2026.

# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
8501 10 20, 8504 31 00, 8516 80 00, 8516 90 00	The following goods for use in the manufacture of Microwave Ovens falling under tariff item 8516 50 00, namely: - (i) AC Synchronous Motor or AC Fan Motor (8501 10 20) (ii) Transformer (8504 31 00) (iii) Electric Heating Resistors (8516 80 00) (iv) Other Parts (8516 90 00) Provided that nothing contained in this Sl. No. shall have effect after 31st March, 2028.		Nil*

\*Entries shall be inserted.



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
8518	The following goods for use in the manufacturing of Microphones falling under tariff item 8518 10 00, namely :- (i) Microphone Cartridge; (ii) Microphone Holder; (iii) Microphone Grill; (iv) Microphone Body Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028.	Nil	Nil
8507 90	Battery separators	5	5*
8529 90 90	Parts of Radio Trunking terminals	5	Tariff Rate**

\*Entries shall be omitted with effect from 1<sup>st</sup> day of May, 2026.

\*\* Entries shall be omitted.



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
8523	CD-ROMs containing books of an educational nature, journals, periodicals (magazines) or newspapers.	Nil	Tariff Rate**
85 or Any Other Chapter	Parts and Components of Digital Still Image Video Cameras	Nil	Nil*

\*Entries shall be omitted with effect from 1<sup>st</sup> day of April, 2026.

\*\* Entries shall be omitted.

# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
85 or any other Chapter	(i) Parts, components and accessories for manufacture of Digital Video Recorder (DVR)/ Network Video Recorder (NVR) falling under 8521 90 90, other than the following items, namely: - (a) populated printed circuit boards; (b) charger or power adapter;	Nil	Nil
	(ii) Sub-parts for use in manufacture of items mentioned at (i) above [Provided that item (i) shall cease to have effect after 31st March, 2026; Provided further that item (ii) shall cease to have effect after 31st March, 2028.	Nil	Nil



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
85 or any other Chapter	(i) Parts, components and accessories for use in manufacture of reception apparatus for television but not designed to incorporate a video display falling under tariff item 8528 71 00, other than the following items, namely: - (a) populated printed circuit boards; (b) charger or power adapter	Nil	Nil
	(ii) Sub-parts for use in manufacture of items covered in (i) above: Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028.	Nil	Nil



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
85 or any other Chapter	(i) Parts, components and accessories for manufacture of CCTV Camera/IP camera falling under 8525 81 to 8525 89 other than the following items, namely: (a) populated printed circuit boards; (b) charger or power adapter; (ii) Sub-parts for use in manufacture of items mentioned at (i) above Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028.	Nil	Nil

# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
85 or any other Chapter	(i) Parts, components and accessories except Lithium-ion cell and Printed Circuit Board Assembly (PCBA), for use in manufacture of Lithium-ion battery and battery pack; ii) Sub- parts for use in manufacture of items mentioned at (i) above Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028.	2.5	2.5
Any Chapter	Inputs, parts or sub-parts for use in the manufacturing of Printed Circuit Board Assembly (PCBA) (falling under tariff item 85079090) of Lithium-ion battery and battery pack Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028.	2.5	2.5



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
8524	Open cell (15.6" and above) for use in the manufacture of Liquid Crystal Display (LCD) and Light Emitting Diode (LED) TV panels of heading 8524:Provided that nothing contained in this S.No. shall have effect after the 31st March, 2028.	5	5
8529	The following goods for use in the manufacture of Liquid Crystal Display (LCD) and Light Emitting Diode (LED) TV panels of heading 8524, namely:(i)Plate diffuser;(ii) Film diffuser;(iii)Reflector sheet(iv) Film,top;(v) Film, middle;(vi) Filmbottom;(vii)BAR,LED;(viii)Bezzal;(ix) Back cover sheet;(x)Back Light Unit Module Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028.	10	10



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
8529 10 99, 8529 90 90	Parts suitable for use solely or principally with the apparatus of headings 8525, 8526 or 8527.	10	10*
8540 71 00	Magnetron of up to 1.5 KW used for the manufacture of domestic microwave Ovens: Provided that nothing contained in this S.No. shall have effect after the 31st March, 2028.	Nil	Nil
Any Chapter	Raw materials or parts for use in manufacture of e-Readers	5	5**
86	Loco simulators	5	5***
8609 00 00	Refrigerated containers	5	5*

\*Entries shall be omitted with effect from 1<sup>st</sup> day of May, 2026.

\*\* Entries shall be omitted with effect from 1<sup>st</sup> day of April,2026.

\*\*\*Entries shall be omitted.

# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
Any Chapter	Parts, sub-parts, inputs or raw material for use in manufacture of Lithium-ion cells falling under tariff item 8507 60 00: Provided that nothing contained in this S.No. shall have effect after the 31st March, 2028.	Nil	Nil
8507 60 00	Lithium-ion cell use in manufacture of battery or battery pack, other than those mentioned against S. No. 320 and 321: Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028.	5	5
8507 60 00	Lithium-ion cell for use in the manufacture of battery or battery pack of cellular mobile phone: Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028.	5	5



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
88 or any other Chapter	Parts of gliders or simulators of aircrafts (excluding rubber tyres and tubes of gliders): Provided that nothing contained in this S.No. shall have effect after the 31st March, 2028.	Nil	Nil
88 or any Other Chapter	Raw materials – (i) for manufacture of aircraft falling under heading 8802 or 8806 (except Unmanned Aircraft used as Television camera, digital camera or video camera recorder) (ii) for manufacture of parts of aircraft at (i): Provided that nothing contained in this S.No. shall have effect after the 31st March, 2028.	Nil	Nil



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
Any Chapter	Raw materials for manufacture of parts of aircraft for maintenance, repair, or overhauling of (i) aircraft falling under heading 8802; or (ii) components or parts, including engines, of aircrafts of heading 8802; Provided that these goods are imported by Public Sector Units under the Ministry of Defence: Provided further that nothing contained in this S.No. shall have effect after the 31st March, 2028.		Nil*

\*Entries shall be inserted.

# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
Any Chapter	Components or parts including engines, of aircraft of heading 8802- (i) for manufacture of aircraft falling under heading 8802 or 8806 (except Unmanned Aircraft used as Television camera, digital camera or video camera recorder); (ii) for manufacture of parts of aircraft at (i), imported by Public Sector Units under the Ministry of Defence Provided that nothing contained in this S.No. shall have effect after the 31st March, 2028.	Nil	Nil



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
Any Chapter	Components or parts including engines, of aircraft of heading 8802- (i) for manufacture of aircraft falling under heading 8802; (ii) for manufacture of parts of aircraft at (i); Provided that nothing contained in this S.No. shall apply to goods covered under S.No. 335 of TABLE I of this notification: Provided further that nothing contained in this S.No. shall have effect after the 31st March, 2028.		Nil*

\*Entries shall be inserted.



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
88 or any other Chapter	Parts, testing equipment, tools and tool-kits for maintenance, repair, and overhauling of (i) aircraft falling under heading 8802 or 8806 (except Unmanned Aircraft used as Television camera, digital camera or video camera recorder) ; (ii) Components or parts, including engine, of aircrafts of heading 8802 by the units engaged in such activities: Provided that nothing contained in this S.No. shall have effect after the 31st March, 2028.	Nil	Nil
8802 (except 8802 60 00)	All goods: Provided that nothing contained in this S.No. shall have effect after the 31st March, 2028.	Nil	Nil

# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
8807	Components or parts, including engines, of aircraft of heading 8802: Provided that nothing contained in this S.No. shall have effect after the 31st March, 2028.	Nil	Nil
88 or any other Chapter	(a) Satellites and payloads; (b) Ground equipments brought for testing of (a); (c) Ground installations for satellite including its spares and consumables: Provided that nothing contained in this S.No. shall have effect after the 31st March, 2028.	Nil	Nil



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
88 or any other Chapter	Scientific and technical instruments, apparatus, equipment, accessories, parts, components, spares, tools, mock ups and modules, raw material and consumables required for launch vehicles and satellites and payloads: Provided that nothing contained in this S.No. shall have effect after the 31st March, 2028.	Nil	Nil
8802 (except 8802 60 00)	All goods: Provided that nothing contained in this S.No. shall have effect after the 31st March, 2028.	Nil	Nil
8802 (except 8802 60 00)	All goods: Provided that nothing contained in this S.No. shall have effect after the 31st March, 2028	Nil	Nil



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
8802 (except 8802 60 00)	All goods: Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028.	2.5	2.5
Any Chapter	Parts (other than rubber tubes), of aircraft of heading 8802: Provided that nothing contained in this S.No. shall have effect after the 31st March, 2028.	Nil	Nil
Any Chapter	Parts (other than rubber tubes), of aircraft of heading 8802: Provided that nothing contained in this S.No. shall have effect after the 31st March, 2028	Nil	Nil

# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
89	Barges or pontoons imported along with ships for the more speedy unloading of imported goods and loading of export goods: Provided that nothing contained in this S.No. shall have effect after the 31st March, 2028.	Nil	Nil
8901	All goods (excluding vessels and other floating structures as are imported for breaking up).	Nil	Nil*
8902, 8904 00 00, 8905 90	All goods (excluding vessels and other floating structures as are imported for breaking up): Provided that nothing contained in this S.No. shall have effect after the 31st March, 2028.	5	5

\* Entries shall be omitted with effect from 1<sup>st</sup> day of April,2026.



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
8906	All goods (excluding vessels and other floating structures as are imported for breaking up).	Nil	Nil*
9022 30 00	X-ray tubes for use in manufacture of X-ray machines for medical, surgical, dental or veterinary use (9022 14 20 or 9022 14 90).	7.5	7.5*
9022 90 90	Flat Panel Detector, including Scintillators, for use in manufacture of X-ray machines for medical, surgical, dental or veterinary use (9022 14 20 or 9022 14 90).	7.5	7.5*

\* Entries shall be omitted with effect from 1<sup>st</sup> day of April,2026.

# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
Any Chapter	Stainless steel tube and wire, cobalt chromium tube, Hayness alloy-25 and polypropylene mesh required for manufacture of Coronary stents / coronary stent system and artificial heart valve: Provided that nothing contained in this S.No. shall have effect after the 31st March, 2028.	Nil	Nil

\* Entries shall be omitted with effect from 1<sup>st</sup> day of April,2026.



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
Any Chapter	<p>The following goods, namely: -</p> <p>(i) Ostomy products (Appliances) for managing Colostomy, Ileostomy, Ureterostomy, Ileal Conduit Urostomy Stoma cases such as bags, belts, adhesives seals or discs or rolls, adhesive remover, bag closing clamps, karaya seals paste or powder, irrigation sets, plastic or rubber faceplates, flanges, male or female urinary incontinence sets, skin gels, in parts or sets; (ii) Accessories of the medical equipment at (i); (iii) Parts required for the manufacture of the medical equipment at (i):</p> <p>Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028.</p>	5	5

# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
90 or any other Chapter	Medical and surgical instruments, apparatus and appliances including spare parts and accessories thereof: Provided that nothing contained in this S.No. shall have effect after the 31st March, 2028.	Nil	Nil
90 or any other Chapter	Hospital Equipment (equipment, apparatus and appliances, including spare parts and accessories thereof, but excluding consumable items) for use in specified hospitals: Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028.	5	5



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
Any Chapter	Raw materials, parts or accessories for the manufacture of Cochlear Implants: Provided that nothing contained in this S.No. shall have effect after the 31st March, 2028.	Nil	Nil
9022	X-Ray Baggage Inspection Systems and parts thereof: Provided that nothing contained in this S.No. shall have effect after the 31st March, 2028.	Nil	Nil
90 or any other Chapter	Portable X-ray machine / system: Provided that nothing contained in this S.No. shall have effect after the 31st March, 2028.	Nil	Nil

# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
91	Parts and cases of braille watches, for the manufacture of Braille watches: Provided that nothing contained in this S.No. shall have effect after the 31st March, 2028.	Nil	Nil
9503 00 91	Parts of electronic toys for manufacture of electronic toys: Provided that nothing contained in this S. No. shall have effect after the 31st March, 2028.	20	20
9504	Parts of video games for the manufacture of video games	5	5*

\* Entries shall be omitted with effect from 1<sup>st</sup> day of April,2026.



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
Any Chapter	All items of machinery, including prime movers, instruments, apparatus and appliances, control gear and transmission equipment, and auxiliary equipment (including those required for testing and quality control) and components, required for initial setting up of a project for generation of power or generation of compressed bio-gas (Bio-CNG) using non-conventional materials, namely, agricultural, forestry, agro-industrial, industrial, municipal and urban waste, bio waste or poultry litter: Provided that nothing containing in this S. No. shall have effect after the 31st March, 2028.	5	5

# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
Any Chapter	All items of machinery, including, instruments, apparatus and appliances, transmission equipment and auxiliary equipment (including those required for testing and quality control) and components, required for, - (i) initial setting up of fuel cell based system for generation of power or for demonstration purposes; or (ii) balance of systems operating on bio-gas or bio-methane or by-product hydrogen: Provided that nothing contained in this S.No. shall have effect after the 31st March, 2028.	5	5



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
Condition No. 5	(ii) the total value of the goods imported shall not exceed 3%* of the FOB value of exports of sea-food products exported during the preceding financial year;	-	-
Condition No. 88**	If the items manufactured using the imported goods are exported by the importer within twelve months of the date of the import of the said imported goods	-	-

\* Entry substituted from 1 % to 3%.

\*\* New Condition inserted after Sr. No. 87

# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
Condition No. 89*	If an officer not below the rank of Joint Secretary to the Government of India in the Ministry of Defence - (i) certifies the quantity, description and technical specifications of the imported goods; (ii) certifies that the said goods are intended for manufacture of parts of aircraft for maintenance, repair, or overhauling of the following goods for the defence forces, namely:- (a) aircraft falling under heading 8802; or (b) components or parts, including engines, of aircrafts of heading 8802; and (iii) recommends the grant of exemption to the imported goods.”;	-	-

\* New Condition inserted after Sr. No. 87



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
In List – Table -I	in List 3, after item number 112 and the entries relating thereto, the following item numbers and the entries shall be inserted, namely “113. Ribociclib, 114. Abemaciclib, 115. Talycabtagene autoleucel ,116. Tremelimumab, 117. Venetoclax 118. Ceritinib, 119. Brigatinib, 120. Darolutamide 121. Toripalimab, 122. Serplulimab, 123. Tislelizumab 124. Inotuzumab ozogamicin, 125. Ponatinib 126. Ibrutinib, 127. Dabrafenib, 128. Trametinib 129. Ipilimumab.”;	-	-

# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
In List – Table -I	in List 22, after item number 51 and entries relating thereto, the following item numbers and the entries shall be inserted, namely:- “52. Congenital Hyperinsulinemic Hypoglycemia (CHI) 53. Familial Homozygous Hypercholestrolemia 54. Alpha Mannosidosis 55. Primary Hyperoxaluria 56. Cystinosis 57. Hereditary Angioedema 58. Primary Immune Deficiency Disorders.”;	-	-



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
39 or any other chapter-In Table -II	Security fibre, security threads, Paper Based Taggant, including M-feature, for use in the manufacture of security paper by Security Paper Mill, Hoshangabad and Bank Note Paper Mill India Private Limited, Mysore: Provided that nothing contained in this S.No. shall have effect after the 31st March, 2028.	Nil	Nil
39 or any other Chapter- In Table -II	Raw materials for use in manufacture of security fibre and security threads for supply to Security Paper Mill, Hoshangabad and Bank Note Paper Mill India Private Limited, Mysore for use in manufacture of security paper: Provided that nothing contained in this S.No. shall have effect after the 31st March, 2028.	Nil	Nil

# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
9801- In Table -II	*Goods required for setting up of any Nuclear Power Project specified in List 2 appended to TABLE II, as certified by an officer not below the rank of a Joint Secretary to the Government of India in the Department of Atomic Energy: Provided that nothing contained in this S.No. shall have effect after 30th September, 2035	Nil	Nil

\* Entry shall be substituted



# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
Annexure to Table –II Condition No. 34*	If the goods have been imported against contracts, registered on or before 30th September, 2035, with the concerned Customs House in compliance with the Project Import Regulations, 1986.;	-	-

\* Condition inserted after Sr. No. 33.

# CUSTOMS TARIFF CHANGES

## I- Changes in BCD rate- New Effective Rates (amending basic Noti.45/25-Cus):-

Tariff Item	Commodity	From(%)	To(%)
In List 2 Sr. No. 14	Any other Nuclear Power Project sponsored by the Department of Atomic Energy in compliance with the Project Import Regulations, 1986.	-	-
In Table IV- 3706 or 8523	Motion pictures, music, gaming software for use on gaming consoles printed or recorded on media: Provided that nothing contained in this notification shall apply to motion pictures, music or gaming software imported in a pre-packaged form for retail sale: Provided further that nothing contained in this notification shall have effect after the 31st March, 2026"	-	-



# CUSTOMS TARIFF CHANGES

## II- Exemption from Social Welfare Surcharge related amendments:-

Sr. No. of Notification No. 11/2018	Commodity
1	after the figures “2009 19 00,”, the figures “2106 90 51,” shall be inserted with effect from the 1st May, 2026.
1	after the figures “2208,”, the figures “2504, 2506,” shall be inserted with effect from the 1st May, 2026.
1	after the figures “2516 12 00,”, the figures “2811 22 00,” shall be inserted with effect from the 1st May, 2026.
1	after the figures “3406,”, the figures “3801,” shall be inserted with effect from the 1st May, 2026

# CUSTOMS TARIFF CHANGES

## II- Exemption from Social Welfare Surcharge related amendments:-

Sr. No. of Notification No. 11/2018	Commodity
7	*All goods falling under sub-heading 2106 90 other than goods covered under S. No. 67 of TABLE I of notification No. 45/2025-Customs, dated 24th October, 2025.
8	**All goods falling under heading 9804 other than goods covered under S. No. 404 of the TABLE I of notification No. 45/2025-Customs, dated the 24th October, 2025
54A	***Spent catalyst or ash containing precious metals, falling under heading 7112.
59	***All goods falling under heading 9503

\* Entries shall be omitted with effect from the 1st May, 2026

\*\*Entries shall be omitted with effect from the 1st April, 2026

\*\*\*Entries shall be substituted with effect from 1<sup>st</sup> April. 2026.



# CUSTOMS TARIFF CHANGES

## III- Effective Rates of AIDC :-

Tariff Item	Commodity	Rate
4011 30 00	*All goods other than goods covered under S. Nos. 155 and 156 of TABLE I of notification No. 45/2025-Customs, dated the 24 <sup>th</sup> October, 2025.	0.5%
Any Chapter	**iv) S.No 1 of TABLE IV, on which exemption from basic customs duty is claimed and allowed under notification No. 45/2025-Customs, dated the 24th October 2025, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)	Nil

\* Entries shall be substituted.

\*\* Entries shall be Omitted with effect from 01.04.2026.

# CUSTOMS TARIFF CHANGES

## IV- Review of Customs Duty Exemptions in Notification no. 45/2025-Cus

### (A. extension of validity period):-

Sr. No.	Description of Goods	Entry No.	End Date
1	Meat and edible offal of ducks, frozen	5	31.03.2028
2	Planting materials, namely, oil seeds, seeds of vegetables, flowers and ornamental plants, tubers and bulbs of flowers, cuttings or saplings of flower plants, seeds or plants of fruits and seeds of pulses	14	31.03.2028
3	Algal oil for manufacturing of aquatic feed	58	31.08.2028
4	Lactose for use in the manufacture of homeopathic medicine	61	31.08.2028
5	Specified goods used in the processing of sea-food	69	31.08.2028



# CUSTOMS TARIFF CHANGES

## IV- Review of Customs Duty Exemptions in Notification no. 45/2025-Cus

### (A. extension of validity period):-

Sr. No.	Description of Goods	Entry No.	End Date
6	Gold ores and concentrates for use in the manufacture of gold	84	31.08.2028
7	Specified bunker fuels for use in ships or vessels	85	31.08.2028
8	Electrical energy supplied to DTA by power plants of 1000MW or above, and granted formal approval for setting up in SEZ prior to 19th July, 2012	98	31.08.2028
9	Electrical energy supplied to DTA from power plants of less than 1000MW, and granted formal approval for setting up in SEZ prior to 19th July, 2012	99	31.08.2028
10	Medical use fission Molybdenum-99 (Mo-99) for use in the manufacture of radio pharmaceuticals	111	31.08.2028

# CUSTOMS TARIFF CHANGES

## IV- Review of Customs Duty Exemptions in Notification no. 45/2025-Cus

### (A. extension of validity period):-

Sr. No.	Description of Goods	Entry No.	End Date
11	Pharmaceutical Reference Standard	112	31.08.2028
12	Specified goods used for the manufacture of ELISA Kits	114	31.03.2028
13	Anthraquinone or 2-Ethyl Anthraquinone, for use in manufacture of Hydrogen Peroxide	119	31.08.2028
14	Specified goods for use in the manufacture of sheets or backsheet, which are used in the manufacture of solar photovoltaic cells or modules [The entry has been modified]	134	31.08.2028
15	Specified goods for use in the manufacture of Brushless Direct Current (BLDC) motors	138	31.08.2028



# CUSTOMS TARIFF CHANGES

## IV- Review of Customs Duty Exemptions in Notification no. 45/2025-Cus

### (A. extension of validity period):-

Sr. No.	Description of Goods	Entry No.	End Date
16	Tags, labels, stickers, belts etc. imported by bona fide exporters	140	31.03.2028
17	Specified goods imported by bona fide exporters for use in the manufacture of handicraft items, for export	141	31.03.2028
18	Specified goods imported by bona fide exporters for use in the manufacture of textile or leather garments, for export	142	31.03.2028
19	Specified goods imported by bona fide exporters for use in the manufacture of leather or synthetic footwear, or other leather products, for export [The entry has been modified]	143	31.03.2028

# CUSTOMS TARIFF CHANGES

## IV- Review of Customs Duty Exemptions in Notification no. 45/2025-Cus

### (A. extension of validity period):-

Sr. No.	Description of Goods	Entry No.	End Date
20	Specified goods for the manufacture of orthopedic implants or other artificial parts of the body	144	31.03.2028
21	Capacitor grades polypropylene granules or resins for the manufacture of capacitor grade plastic film	146	31.03.2028
22	Super absorbent polymer (SAP) imported for use in the manufacture of specified goods	148	31.03.2028
23	Polytetramethylene ether glycol (PT MEG) for use in the manufacture of spandex yarn	150	31.03.2028
24	New or retreaded Pneumatic tyres of rubber of a kind used in aircrafts	155	31.03.2028



# CUSTOMS TARIFF CHANGES

## IV- Review of Customs Duty Exemptions in Notification no. 45/2025-Cus

### (A. extension of validity period):-

Sr. No.	Description of Goods	Entry No.	End Date
25	New or retreaded Pneumatic tyres of rubber of a kind used in aircrafts	156	31.03.2028
26	Pulp of wood or of other fibrous cellulosic material for the manufacture of newsprint, paper and paperboard, adult diapers, and goods falling under heading 9619	160	31.03.2028
27	All goods imported for use in manufacture of paper, paperboard, or newsprint	162	31.03.2028
28	Specified goods used in the printing of Newspapers	163	31.03.2028
29	Lightweight coated paper weighing upto 70g/m2, imported by actual users for printing of magazines	164	31.03.2028

# CUSTOMS TARIFF CHANGES

## IV- Review of Customs Duty Exemptions in Notification no. 45/2025-Cus

### (A. extension of validity period):-

Sr. No.	Description of Goods	Entry No.	End Date
30	Pile fabrics for the manufacture of toys	173	31.03.2028
31	Moulds, tools and dies, for the manufacture of parts of electronic components or electronic equipment	174	31.03.2028
32	Graphite Felt for growing silicon ingots, and thin steel wire used in wire saw for slicing of silicon wafers	175	31.03.2028
33	Simply Sawn Diamonds	184	31.03.2028
34	Seeds for use in manufacturing of rough lab-grown diamonds	185	31.03.2028
35	Ferrous Scrap	205	31.03.2028



# CUSTOMS TARIFF CHANGES

## IV- Review of Customs Duty Exemptions in Notification no. 45/2025-Cus

### (A. extension of validity period):-

Sr. No.	Description of Goods	Entry No.	End Date
36	Magnesium Oxide (MgO) coated cold rolled steel coils for use in manufacture of cold rolled grain oriented steel (CRGO).	208	31.03.2028
37	Specified goods for the manufacture of cold rolled grain-oriented steel	209	31.03.2028
38	Forged steel rings for manufacture of special bearings for use in wind operated electricity generators [The entry is being merged with S.No. 230 in TABLE I of notification No. 45/2025-Customs dated 24.10.2025.]	220	31.03.2028
39	Copper wire or refined copper for manufacture of photovoltaic ribbon for solar photovoltaic cell or modules [The entry has been modified]	222	31.03.2028

# CUSTOMS TARIFF CHANGES

## IV- Review of Customs Duty Exemptions in Notification no. 45/2025-Cus

### (A. extension of validity period):-

Sr. No.	Description of Goods	Entry No.	End Date
40	Dies for drawing metal, when imported after repairs from abroad, in exchange of similar worn-out dies exported out of India for repairs	227	31.03.2028
41	Parts and raw materials for manufacture of goods to be supplied in connection with the purposes of off-shore oil exploration or exploitation	228	31.03.2028
42	Specified goods when imported by a specified person, in relation with various petroleum operations or coal bed methane operations	229	31.03.2028



# CUSTOMS TARIFF CHANGES

## IV- Review of Customs Duty Exemptions in Notification no. 45/2025-Cus

### (A. extension of validity period):-

Sr. No.	Description of Goods	Entry No.	End Date
43	Goods for manufacture or the maintenance of wind operated electricity generator components. [The entry has been modified after merger of entry S. No. 220 in TABLE I of notification No. 45/2025-Customs]	230	31.03.2028
44	Parts of catalytic converters and goods for use in the manufacture of catalytic convertors or its parts	232	31.03.2028
45	Platinum or Palladium or use in the manufacture of Noble Metal Compounds and Noble Metal Solutions	233	31.03.2028
46	Ceria zirconia compounds for use in the manufacture of wash coat for catalytic converters	234	31.03.2028

# CUSTOMS TARIFF CHANGES

## IV- Review of Customs Duty Exemptions in Notification no. 45/2025-Cus

### (A. extension of validity period):-

Sr. No.	Description of Goods	Entry No.	End Date
47	Cerium compounds for use in the manufacture of wash coat for catalytic converters	235	31.03.2028
48	Machinery, electrical equipment, other instruments and their parts except populated PCBs for use in fabrication of semiconductor wafer and Liquid Crystal Display	237	31.03.2028
49	Machinery, electrical equipment, other instruments and their parts except populated PCBs for use in assembly, testing, marking and packaging of semiconductor chips	238	31.03.2028
50	Specified goods for the manufacture of certain goods and their parts	239	31.03.2028



# CUSTOMS TARIFF CHANGES

## IV- Review of Customs Duty Exemptions in Notification no. 45/2025-Cus

### (A. extension of validity period):-

Sr. No.	Description of Goods	Entry No.	End Date
51	Bushings made of Platinum and Rhodium alloy when imported in exchange of worn out or damaged bushings exported out of India	246	31.03.2028
52	Parts and components for manufacture of tunnel boring machines	247	31.03.2028
53	Evacuated tubes with three layers of solar selective coating for use in the manufacture of solar water heater and system	256	31.03.2028
54	Ball screws for use in the manufacture of CNC Lathes	267	31.03.2028
55	Linear Motion Guides for use in the manufacture of CNC Lathes	268	31.03.2028

# CUSTOMS TARIFF CHANGES

## IV- Review of Customs Duty Exemptions in Notification no. 45/2025-Cus

### (A. extension of validity period):-

Sr. No.	Description of Goods	Entry No.	End Date
56	CNC Systems for use in manufacture of CNCL lathes	269	31.03.2028
57	Certain goods for use in manufacture of plastic processing machineries	270	31.03.2028
58	Parts and components for use in the manufacture of goods like Micro ATMs, Fingerprint reader/scanner, Iris scanner, miniaturized POS card reader	272	31.03.2028
59	All parts for use in the manufacture of LED lights or fixtures including LED Lamps	273	31.03.2028
60	All inputs for use in the manufacture of LED (Light Emitting Diode) driver or Metal Core Printed Circuit Board for LED lights and fixtures or LED lamps	274	31.03.2028



# CUSTOMS TARIFF CHANGES

## IV- Review of Customs Duty Exemptions in Notification no. 45/2025-Cus

### (A. extension of validity period):-

Sr. No.	Description of Goods	Entry No.	End Date
61	Goods imported for being tested in specified test centers	277	31.03.2028
62	Specified goods for use in the manufacturing of Microphones	280	31.03.2028
63	(i) Parts, components and accessories for manufacture of Digital Video Recorder (DVR)/ Network Video Recorder (NVR) falling under 8521 90 90, other than the following items, namely (a) populated printed circuit boards; (b) charger or power adapter;  (ii) Sub-parts for use in manufacture of items mentioned at (i) above [Only clause (ii) is being continued while clause (i) is being allowed to lapse on the end-date of 31st March, 2026]	292	31.03.2028

# CUSTOMS TARIFF CHANGES

## IV- Review of Customs Duty Exemptions in Notification no. 45/2025-Cus

### (A. extension of validity period):-

Sr. No.	Description of Goods	Entry No.	End Date
64	Parts, components and accessories for use in manufacture of reception apparatus for television	293	31.03.2028
65	Parts, components and accessories for manufacture of CCTV Camera	294	31.03.2028
66	Parts, components and accessories except Lithium-ion cell and PCBA for use in manufacture of Lithium-ion battery and battery pack	295	31.03.2028
67	Inputs, parts or sub-parts for use in the manufacturing of PCBA of Lithium-ion battery and battery pack	296	31.03.2028
68	Open cell for use in the manufacture of LCD and LED TV panels	297	31.03.2028



# CUSTOMS TARIFF CHANGES

## IV- Review of Customs Duty Exemptions in Notification no. 45/2025-Cus

### (A. extension of validity period):-

Sr. No.	Description of Goods	Entry No.	End Date
69	Specified goods for use in the manufacture of LCD and LED TV panels	302	31.03.2028
70	Magnetron of up to 1.5 KW used for the manufacture of domestic microwave ovens	306	31.03.2028
71	Parts, sub-parts, inputs or raw material for use in manufacture of Lithium-ion cells	314	31.03.2028
72	Lithium-ion cell for use in manufacture of battery or battery pack other than for cellular phone or EV	319	31.03.2028
73	Lithium-ion cell for use in the manufacture of battery or battery pack of cellular mobile phone	320	31.03.2028

# CUSTOMS TARIFF CHANGES

## IV- Review of Customs Duty Exemptions in Notification no. 45/2025-Cus

### (A. extension of validity period):-

Sr. No.	Description of Goods	Entry No.	End Date
74	Lithium-ion cell for use in the manufacture of battery or battery pack of EV or hybrid motor vehicle	321	31.03.2028
75	Parts of gliders or simulators of aircrafts (excluding rubber tyres and tubes of gliders)	333	31.03.2028
76	Raw materials for manufacture of aircrafts and parts of aircrafts	334	31.03.2028
77	Components or parts including engines, of aircraft for manufacture of air craft	335	31.03.2028
78	Parts, testing equipment, tools and tool-kits for MRO of aircraft, components or parts of aircraft	336	31.03.2028



# CUSTOMS TARIFF CHANGES

## IV- Review of Customs Duty Exemptions in Notification no. 45/2025-Cus

### (A. extension of validity period):-

Sr. No.	Description of Goods	Entry No.	End Date
79	Other Aircrafts	337	31.03.2028
80	Components or parts, including engines, of aircraft	338	31.03.2028
81	Satellites and payloads, ground equipment brought for testing and ground installations for satellite including its spares and consumables	339	31.03.2028
82	Scientific and technical instruments, apparatus, equipment etc., required for launch vehicles and satellites and payloads	340	31.03.2028
83	All goods under heading 8802 (except CTH 8802 60 00)	341	31.03.2028
84	All goods under heading 8802 (except CTH 8802 60 00)	342	31.03.2028

# CUSTOMS TARIFF CHANGES

## IV- Review of Customs Duty Exemptions in Notification no. 45/2025-Cus

### (A. extension of validity period):-

Sr. No.	Description of Goods	Entry No.	End Date
85	All goods under heading 8802 (except CTH 8802 60 00)	343	31.03.2028
86	Parts (other than rubber tubes), of aircraft of heading 8802	345	31.03.2028
87	Parts (other than rubber tubes), of aircraft of heading 8802	348	31.03.2028
88	Barges or pontoons imported along with ships for the more speedy unloading of imported goods and loading of export goods	350	31.03.2028
89	Fishing vessels, tugs and pusher crafts, light vessels, excluding vessels and other floating structures as are imported for breaking up	355	31.03.2028



# CUSTOMS TARIFF CHANGES

## IV- Review of Customs Duty Exemptions in Notification no. 45/2025-Cus

### (A. extension of validity period):-

Sr. No.	Description of Goods	Entry No.	End Date
90	Stainless steel tube and wire, cobalt chromium tube, etc. required for manufacture of Coronary stents/coronary stent system and artificial heart valve	375	31.03.2028
91	Ostomy products for managing Colostomy, Ileostomy, Ureterostomy, Ileal Conduit Urostomy Stoma cases	376	31.03.2028
92	Medical and surgical instruments, apparatus and appliances including spare parts and accessories thereof	377	31.03.2028
93	Hospital Equipment for use in specified hospitals	382	31.03.2028
94	Raw materials, parts or accessories for the manufacture of Cochlear Implants	386	31.03.2028

# CUSTOMS TARIFF CHANGES

## IV- Review of Customs Duty Exemptions in Notification no. 45/2025-Cus

### (A. extension of validity period):-

Sr. No.	Description of Goods	Entry No.	End Date
95	X-Ray Baggage Inspection Systems and parts thereof	387	31.03.2028
96	Portable X-ray machine / system	388	31.03.2028
97	Parts and cases of braille watches, for the manufacture of Braille watches	392	31.03.2028
98	Parts of electronic toys for manufacture of electronic toys	396	31.03.2028
99	All items of machinery, and auxiliary equipment required for initial setting up of a project for generation of power or generation of compressed bio-gas (Bio-CNG) using non-conventional materials	415	31.03.2028



# CUSTOMS TARIFF CHANGES

## IV- Review of Customs Duty Exemptions in Notification no. 45/2025-Cus

### (A. extension of validity period):-

Sr. No.	Description of Goods	Entry No.	End Date
100	All items of machinery, and auxiliary equipment for setting up of fuel cell-based system for generation of power or for demonstration purposes or balance of systems operating on biogas or bio-methane or by-product hydrogen	440	31.03.2028
101	Security fibre, security threads, Paper Based Taggant, including M-feature, for use in the manufacture of security paper by Security Paper Mill, Hoshangabad and Bank Note Paper Mill India Private Limited, Mysore	1	31.03.2028
102	Raw materials for use in manufacture of security fibre and security threads for supply to Security Paper Mill, Hoshangabad and Bank Note Paper Mill India Private Limited, Mysore for use in manufacture of security paper	2	31.03.2028

# CUSTOMS TARIFF CHANGES

## IV- Review of Customs Duty Exemptions in Notification no. 45/2025-Cus

**(B. Conditional exemptions entries that are being allowed to lapse are detailed as under):-**

Sr. No.	Description of Goods	Entry No.	End Date
1	Naphtha, for use in the manufacture of fertilisers	93	31.03.2026
2	Liquified petroleum gases (LPG), in excess of the quantity of petroleum gases and other gaseous hydrocarbons consumed in the manufacture of polyisobutylene by the unit located in the Domestic Tariff Area (DTA), received from the unit located in Special Economic Zone (SEZ) and returned by the DTA unit to the SEZ unit from where such LPG were received.	95	31.03.2026
3	Silicon in all forms for the manufacture of un- diffused silicon wafers; and un-diffused silicon wafers for the manufacture of solar cells or solar cell modules	107	31.03.2026



# CUSTOMS TARIFF CHANGES

## IV- Review of Customs Duty Exemptions in Notification no. 45/2025-Cus

(B. Conditional exemptions entries that are being allowed to lapse are detailed as under):-

Sr. No.	Description of Goods	Entry No.	End Date
4	Maltol, for use in the manufacture of deferiprone	117	31.03.2026
5	Specified goods imported for the manufacture of Copper-T contraceptives	145	31.03.2026
6	Ethylene – Propylene – Non-Conjugated Diene Rubber (EPDM) for use in the manufacture of insulated wires and cables	154	31.03.2026
7	Hydrophilic non-woven, hydrophobic non- woven, imported for use in the manufacture of adult diapers	172	31.03.2026
8	Spent catalyst or ash containing precious metals	201	31.03.2026
9	Metal parts for use in the manufacture of electrical insulators	218	31.03.2026

# CUSTOMS TARIFF CHANGES

## IV- Review of Customs Duty Exemptions in Notification no. 45/2025-Cus

(B. Conditional exemptions entries that are being allowed to lapse are detailed as under):-

Sr. No.	Description of Goods	Entry No.	End Date
10	Pipes and tubes for use in manufacture of boilers	219	31.03.2026
11	Permanent magnets for manufacture of synchronous generators above 500KW for use in wind operated electricity generators	231	31.03.2026
12	Zeolite for use in the manufacture of wash coat for catalytic converters	236	31.03.2026
13	High speed cold-set or high speed heat set web offset rotary printing machines along with mail room equipment	243	31.03.2026
14	Cash dispenser or automatic banknote dispenser and its parts and components	271	31.03.2026



# CUSTOMS TARIFF CHANGES

## IV- Review of Customs Duty Exemptions in Notification no. 45/2025-Cus

(B. Conditional exemptions entries that are being allowed to lapse are detailed as under):-

Sr. No.	Description of Goods	Entry No.	End Date
15	Television equipment, cameras and other equipment for taking films, imported by a foreign film unit or television team	275	31.03.2026
16	Photographic, filming, sound recording of foreign origin, if imported into India after having been exported there from	276	31.03.2026
17	Parts and Components of Digital Still Image Video Cameras	291	31.03.2026
18	Raw materials or parts for use in manufacture of e-Readers	309	31.03.2026

# CUSTOMS TARIFF CHANGES

## IV- Review of Customs Duty Exemptions in Notification no. 45/2025-Cus

(B. Conditional exemptions entries that are being allowed to lapse are detailed as under):-

Sr. No.	Description of Goods	Entry No.	End Date
19	X-Ray tubes used in manufacture of X ray machines for medical, surgical or veterinary use	370	31.03.2026
20	Flat panel detector for use in manufacture of X- Ray machine for medical, surgical or veterinary use	372	31.03.2026
21	Parts of video games for the manufacture of video games	397	31.03.2026

## In TABLE IV of notification No. 45/2025-Cus:

22	Motion pictures, music, gaming software for use on gaming consoles printed or recorded on media	1	31.03.2026
----	---	---	------------



# CUSTOMS TARIFF CHANGES

## IV- Review of Customs Duty Exemptions in Notification no. 45/2025-Cus

(C. Unconditional exemption entries that are being lapsed by omitting the respective entries, with effect from 2nd February, 2026 are detailed as under):-

Sr. No.	Description of Goods	S. No. of TABLE-I in notification No. 45/2025-Customs
1	Animals and birds imported by Zoo	1
2	Alpha pinene	113
3	Artificial Plasma	123
4	Ammonium phosphate or ammonium nitro-phosphate, for use as manure or for the production of complex fertilisers	128
5	Potassium sulphate, containing not more than 52% by weight of potassium oxide*	132

\*Effective BCD rate will remain the same for Sl.No.5.

# CUSTOMS TARIFF CHANGES

## IV- Review of Customs Duty Exemptions in Notification no. 45/2025-Cus

(C. Unconditional exemption entries that are being lapsed by omitting the respective entries, with effect from 2nd February, 2026 are detailed as under):-

<b>Sr. No.</b>	<b>Description of Goods</b>	<b>S. No. of TABLE-I in notification No. 45/2025-Customs</b>
6	Other diagnostic or laboratory reagents falling under tariff item 3822 90 90*	137
7	Ethylene vinyl acetate (EVA)*	139
8	New Pneumatic tyres, of rubber, of a kind used on aircrafts (other than goods covered under S.Nos. 155 and 156)*	157
9	INVAR	213
10	Other screws and bolts, nuts and other non-threaded articles falling under tariff items 7318 15 00, 7318 16 00, 7318 29 90*	217

\*Effective BCD rate will remain the same for Sl.No. 6, 7, 8 and 10.



# CUSTOMS TARIFF CHANGES

## IV- Review of Customs Duty Exemptions in Notification no. 45/2025-Cus

(C. Unconditional exemption entries that are being lapsed by omitting the respective entries, with effect from 2nd February, 2026 are detailed as under):-

<b>Sr. No.</b>	<b>Description of Goods</b>	<b>S. No. of TABLE-I in notification No. 45/2025-Customs</b>
11	Coffee roasting, brewing or vending machines for use in the manufacture or processing of coffee	258
12	Parts of Radio Trunking terminals	285
13	CD-ROMs containing books of an educational nature, journals, periodicals (magazines) or newspapers	287
14	Loco simulators	310

# CUSTOMS TARIFF CHANGES

## IV- Review of Customs Duty Exemptions in Notification no. 45/2025-Cus

(D. Sunset clause is being removed for the unconditional exemption entries as detailed under):-

Sr. No.	Description of Goods	S. No. of TABLE-I in notification No. 45/2025-Customs
1	Parts suitable for use solely or principally with the apparatus of headings 8525, 8526 or 8527. *The said entry is being omitted w.e.f 1st May, 2026 as the applicable rates will be incorporated in Tariff itself.	303
2	All goods (excluding vessels and other floating structures as are imported for breaking up) (CTH 8901)	353
3	All goods (excluding vessels and other floating structures as are imported for breaking up) (CTH 8906)	356



# CUSTOMS TARIFF CHANGES

## IV- Review of Customs Duty Exemptions in Notification no. 45/2025-Cus

(E. Sunset clause is being prescribed for the following conditional exemptions, as detailed under):-

Sr. No.	Description of Goods	S. No. of TABLE-I in notification No. 45/2025-Customs
1	Gold dore bar, having gold content not exceeding 95%	192
2	Silver dore bar having silver content not exceeding 95%	193
3	i. Gold bars, other than tola bars, bearing manufacturer's or refiner's engraved serial number and weight expressed in metric units, and gold coins having gold content not below 99.5%, imported by the eligible passenger ii. Gold in any form other than (i), including tola bars and ornaments, but excluding ornaments studded with stones or pearls	194

# CUSTOMS TARIFF CHANGES

## IV- Review of Customs Duty Exemptions in Notification no. 45/2025-Cus

(E. Sunset clause is being prescribed for the following conditional exemptions, as detailed under):-

<b>Sr. No.</b>	<b>Description of Goods</b>	<b>S. No. of TABLE-I in notification No. 45/2025-Customs</b>
4	Silver, in any form including ornaments, but excluding ornaments studded with stones or pearls, imported by the eligible Passenger	195



# CUSTOMS TARIFF CHANGES

## V- Extension of validity of various Notifications:-

Sl. No.	Notification No.	Brief Description	End Date
1	248-Customs dated 02.08.1976	Exemption to precious stones imported by post on approval or return basis	31.03.2028
2	32/1997-Customs dated 01.04.1997	Exemption to goods imported for execution of an export order for jobbing	31.03.2028
3	24/2001-Customs dated 01.03.2001	Exemption to copper cathodes, wire bars and wire rods produced out of copper reverts	31.03.2028
4	25/2001-Customs dated 01.03.2001	Exemption on gold and silver produced out of copper anode slime exported for toll smelting and processing	31.03.2028

# CUSTOMS TARIFF CHANGES

## VI- Customs duty exemption lapsed:-

Sr. No.	Notification No.	Brief Description	End Date
1	113/2003-Customs dated 22.07.2003	Exemption to castor oil cake and castor de-oiled cake manufactured from indigenous castor oil seeds by SEZ unit and brought to DTA	31.03.2026



# CUSTOMS TARIFF CHANGES

## VII- Sunset clause prescribed for Customs Notification:-

Sr. No.	Notification No.	Brief Description	End Date
1	29/2025-Customs dated 09.05.2025	Exemption to works of art and antiques intended for public exhibition	31.03.28

# CUSTOMS TARIFF CHANGES

- VARIOUS NOTIFICATION ENTRIES OMITTED AS REDUNENT, SINCE THE TARIFF RATE ITSELF WILL GOVERN THE APPLICABLE RATE- NO CHANGE IN APPLICABLE EFFECTIVE RATE (DETAILS AT TABLE-1 TO ANNEXURE-III TO TRU CLARIFICATION DT.01/02/2026)- CHANGES EFFECTIVE FROM 01.05.2026.
- CERTAIN NEW TARIFF ENTRIES CREATED (DETAILS AT TABLE-2 TO ANNEXURE-III TO TRU CLARIFICATION DT. 01/02/2026)- CHANGES EFFECTIVE FROM 01.05.2026



# CUSTOMS TARIFF CHANGES

## VIII. SIMPLIFICATION OF TARIFF STRUCTURE (TARRIFISATION)

Sr. No.	Commodity	Heading, sub-heading, tariff item	New Tariff Rate w.e.f 1st May 2026
1	Meat and edible offal of turkeys, frozen [S. No. 4 of TABLE I of notification No. 45/2025- Customs dated 24.10.2025]	0207 25 00, 0207 27 00	5%
2	Artemia [S. No. 10 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	0306 36 60	Nil
3	Artemia cysts [S. No. 13 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	0511 91 40	Nil
4	Almonds, in shell [S. No. 24 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	0802 11 00	Rs.35 per kg

# CUSTOMS TARIFF CHANGES

## VIII. SIMPLIFICATION OF TARIFF STRUCTURE (TARRIFISATION)

Sr. No.	Commodity	Heading, sub-heading, tariff item	New Tariff Rate w.e.f 1st May 2026
5	Almonds, shelled [S. No. 25 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	0802 12 00	Rs. 100 per kg
6	Walnuts, in shell [S. No. 26 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	0802 31 00	100%
7	Seeds, fruit and spores, of a kind used for sowing [S. No. 34 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	1209 (other than those falling under sub headings 1209 91 and 1209 99)	15%



# CUSTOMS TARIFF CHANGES

## VIII. SIMPLIFICATION OF TARIFF STRUCTURE (TARRIFISATION)

Sr. No.	Commodity	Heading, sub-heading, tariff item	New Tariff Rate w.e.f 1st May 2026
8	Wool grease and fatty substances derived therefrom (including lanolin) [S. No. 40 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	1505	15%
9	Makhana, other roasted nuts and seeds [S. No. 62 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	2008 19 21, 2008 19 22, 2008 19 29, 2008 19 91	30%
10	Other nuts, otherwise prepared or reserved [S. No. 63 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	2008 19 92	30%

# CUSTOMS TARIFF CHANGES

## VIII. SIMPLIFICATION OF TARIFF STRUCTURE (TARRIFISATION)

Sr. No.	Commodity	Heading, sub-heading, tariff item	New Tariff Rate w.e.f 1st May 2026
11	Prawn and shrimps feed [S. No. 76 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	2309 90 31	5%
12	Natural graphite [S. No. 1 of notification No. 36/2024-Customs dated 23.07.2024]	2504	2.5%
13	Natural sands of all kinds, whether or not coloured, other than metal bearing sands [S. No. 2 of notification No. 36/2024-Customs dated 23.07.2024]	2505	Nil



# CUSTOMS TARIFF CHANGES

## VIII. SIMPLIFICATION OF TARIFF STRUCTURE (TARRIFISATION)

Sr. No.	Commodity	Heading, sub-heading, tariff item	New Tariff Rate w.e.f 1st May 2026
14	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape [S. No. 3 of notification No. 36/2024-Customs dated 23.07.2024]	2506	2.5%
15	Strontium sulphate (natural ore) [S. No. 4 of notification No. 36/2024-Customs dated 23.07.2024]	2530 90 91	Nil

# CUSTOMS TARIFF CHANGES

## VIII. SIMPLIFICATION OF TARIFF STRUCTURE (TARRIFISATION)

Sr. No.	Commodity	Heading, sub-heading, tariff item	New Tariff Rate w.e.f 1st May 2026
16	Coal; briquettes, ovoids and similar solid fuels manufactured from coal; Lignite, whether or not agglomerated, excluding jet; Peat (including peat litter), whether or not agglomerated [S. No. 86 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	2701, 2702, 2703	2.5%
17	Petroleum crude [S. No. 87 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	2709 00 10	Re 1 per tonne
18	Tellurium [S. No. 15 of notification No. 36/2024-Customs dated 23.07.2024]	2804 50 20	Nil



# CUSTOMS TARIFF CHANGES

## VIII. SIMPLIFICATION OF TARIFF STRUCTURE (TARRIFISATION)

Sr. No.	Commodity	Heading, sub-heading, tariff item	New Tariff Rate w.e.f 1st May 2026
19	Silicon, containing by weight not less than 99.99% of silicon [S. No. 16 of notification No. 36/2024-Customs dated 23.07.2024]	2804 61 00	Nil
20	Silicon, other [S. No. 17 of notification No. 36/2024-Customs dated 23.07.2024]	2804 69 00	Nil
21	Selenium [S. No. 18 of notification No. 36/2024-Customs dated 23.07.2024]	2804 90 00	Nil

# CUSTOMS TARIFF CHANGES

## VIII. SIMPLIFICATION OF TARIFF STRUCTURE (TARRIFISATION)

Sr. No.	Commodity	Heading, sub-heading, tariff item	New Tariff Rate w.e.f 1st May 2026
22	Rare-earth metals, scandium and yttrium, whether or not intermixed or inter alloyed [S. No. 19 of notification No. 36/2024-Customs dated 23.07.2024]	2805 30 00	Nil
23	Phosphoric Acid [S. No. 109 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	2809 20 10	5%
24	Silicon dioxide [S. No. 20 of notification No. 36/2024-Customs dated 23.07.2024]	2811 22 00	2.5%



# CUSTOMS TARIFF CHANGES

## VIII. SIMPLIFICATION OF TARIFF STRUCTURE (TARRIFISATION)

Sr. No.	Commodity	Heading, sub-heading, tariff item	New Tariff Rate w.e.f 1st May 2026
25	Oxides, hydroxides and peroxides, of strontium or barium [S. No. 22 of notification No. 36/2024-Customs dated 23.07.2024]	2816 40 00	Nil
26	Cobalt oxides [S. No. 23 of notification No. 36/2024-Customs dated 23.07.2024]	2822 00 10	Nil
27	Cobalt hydroxides [S. No. 24 of notification No. 36/2024-Customs dated 23.07.2024]	2822 00 20	Nil
28	Commercial cobalt oxides [S. No. 25 of notification No. 36/2024-Customs dated 23.07.2024]	2822 00 30	Nil

# CUSTOMS TARIFF CHANGES

## VIII. SIMPLIFICATION OF TARIFF STRUCTURE (TARRIFISATION)

Sr. No.	Commodity	Heading, sub-heading, tariff item	New Tariff Rate w.e.f 1st May 2026
29	Lithium oxide and hydroxide [S. No. 26 of notification No. 36/2024-Customs dated 23.07.2024]	2825 20 00	Nil
30	Vanadium oxides and hydroxides [S. No. 27 of notification No. 36/2024-Customs dated 23.07.2024]	2825 30	Nil
31	Germanium oxides [S. No. 28 of notification No. 36/2024-Customs dated 23.07.2024]	2825 60 10	Nil



# CUSTOMS TARIFF CHANGES

## VIII. SIMPLIFICATION OF TARIFF STRUCTURE (TARRIFISATION)

Sr. No.	Commodity	Heading, sub-heading, tariff item	New Tariff Rate w.e.f 1st May 2026
32	Molybdenum oxides and hydroxides [S. No. 29 of notification No. 36/2024-Customs dated 23.07.2024]	2825 70	Nil
33	Antimony Oxides [S. No. 30 of notification No. 36/2024-Customs dated 23.07.2024]	2825 80 00	Nil
34	Cadmium oxide [S. No. 31 of notification No. 36/2024-Customs dated 23.07.2024]	2825 90 20	Nil
35	Chlorides of Nickel [S. No. 32 of notification No. 36/2024-Customs dated 23.07.2024]	2827 35 00	Nil

# CUSTOMS TARIFF CHANGES

## VIII. SIMPLIFICATION OF TARIFF STRUCTURE (TARRIFISATION)

Sr. No.	Commodity	Heading, sub-heading, tariff item	New Tariff Rate w.e.f 1st May 2026
36	Strontium chloride [S. No. 33 of notification No. 36/2024-Customs dated 23.07.2024]	2827 39 30	Nil
37	Sulphates of Nickel [S. No. 34 of notification No. 36/2024-Customs dated 23.07.2024]	2833 24 00	Nil
38	Nitrates of potassium [S. No. 35 of notification No. 36/2024-Customs dated 23.07.2024]	2834 21 00	Nil
39	Lithium carbonates [S. No. 36 of notification No. 36/2024-Customs dated 23.07.2024]	2836 91 00	Nil



# CUSTOMS TARIFF CHANGES

## VIII. SIMPLIFICATION OF TARIFF STRUCTURE (TARRIFISATION)

Sr. No.	Commodity	Heading, sub-heading, tariff item	New Tariff Rate w.e.f 1st May 2026
40	Strontium carbonate [S. No. 37 of notification No. 36/2024-Customs dated 23.07.2024]	2836 92 00	Nil
41	Methyloxirane (propylene oxide) [S. No. 118 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	2910 20 00	2.5%
42	Bismuth citrate [S. No. 40 of notification No. 36/2024-Customs dated 23.07.2024]	2918 15 30	Nil

# CUSTOMS TARIFF CHANGES

## VIII. SIMPLIFICATION OF TARIFF STRUCTURE (TARRIFISATION)

Sr. No.	Commodity	Heading, sub-heading, tariff item	New Tariff Rate w.e.f 1st May 2026
43	Ammonium nitrate, whether or not in aqueous solution [S. No. 126 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	3102 30 00	5%
44	Artificial Graphite; colloidal or semi- colloidal graphite; preparations based on graphite or other carbon in form of pastes, blocks, plates or other semi- manufactures [S. No. 41 of notification No. 36/2024-Customs dated 23.07.2024]	3801	2.5%
45	Gibberellic acid [S. No. 115 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	3808 93 30	5%



# CUSTOMS TARIFF CHANGES

## VIII. SIMPLIFICATION OF TARIFF STRUCTURE (TARRIFISATION)

Sr. No.	Commodity	Heading, sub-heading, tariff item	New Tariff Rate w.e.f 1st May 2026
46	Polymers of vinyl chloride or of other halogenated olefins, in primary forms [S. No. 147 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	3904	7.5%
47	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-writtentexts; photographic reproductions on sensitised paper and carbon copies of the foregoing [S. No. 169 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	4906	Nil

# CUSTOMS TARIFF CHANGES

## VIII. SIMPLIFICATION OF TARIFF STRUCTURE (TARRIFISATION)

Sr. No.	Commodity	Heading, sub-heading, tariff item	New Tariff Rate w.e.f 1st May 2026
48	Other cotton of staple length exceeding 32.0 mm [S. No. 171 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	5201 00 25	Nil
49	Ferro-nickel [S. No. 204 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	7202 60 00	Nil
50	Blister copper [S. No. 221 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	7402 00 10	Nil



# CUSTOMS TARIFF CHANGES

## VIII. SIMPLIFICATION OF TARIFF STRUCTURE (TARRIFISATION)

Sr. No.	Commodity	Heading, sub-heading, tariff item	New Tariff Rate w.e.f 1st May 2026
51	Lead waste and scrap [S. No. 223 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	7802	Nil
52	Zinc waste and scrap [S. No. 224 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	7902	Nil
53	Cobalt powders [S. No. 226 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	8105 20 30	Nil

# CUSTOMS TARIFF CHANGES

## VIII. SIMPLIFICATION OF TARIFF STRUCTURE (TARRIFISATION)

Sr. No.	Commodity	Heading, sub-heading, tariff item	New Tariff Rate w.e.f 1st May 2026
54	Reactors, columns or towers or chemical storage tanks [S. No. 257 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	8419 89 12, 8419 89 13, 8419 89 14, 8419 89 15, 8419 89 16, 8419 89 17, 8419 89 19	7.5%



# CUSTOMS TARIFF CHANGES

**IX. New tariff lines have been created in the First Schedule for the purposes of tarrifisation of effective rates. The changes will come into effect from the 1st day of May, 2026:**

Sr. No.	Chapter/heading/sub-heading/tariff item mentioned in notification	Commodity	New tariff item being created w.e.f. 01.05.2026	New Tariff Rate w.e.f 1st May 2026
1	0306 19 00	Krill, frozen [S. No. 7 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	0306 19 10	15%
2	0802 99 00	Pecan Nuts [S. No. 27 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	0802 99 10	30%
3	0810 40 00	Cranberries, fresh [S. No. 30 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	0810 40 10	10%

# CUSTOMS TARIFF CHANGES

**IX. New tariff lines have been created in the First Schedule for the purposes of tarrifisation of effective rates. The changes will come into effect from the 1st day of May, 2026:**

Sr. No.	Chapter/heading/sub-heading/tariff item mentioned in notification	Commodity	New tariff item being created w.e.f. 01.05.2026	New Tariff Rate w.e.f 1st May 2026
4	0810 40 00	Blueberries, fresh [S. No. 30 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	0810 40 20	10%
5	0811 90	Cranberries, frozen [S. No. 31 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	0811 90 11 0811 90 91	10%
6	0811 90	Blueberries, frozen [S. No. 31 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	0811 90 12 0811 90 92	10%



# CUSTOMS TARIFF CHANGES

**IX. New tariff lines have been created in the First Schedule for the purposes of tarrifisation of effective rates. The changes will come into effect from the 1st day of May, 2026:**

<b>Sr. No.</b>	<b>Chapter/heading/sub-heading/tariff item mentioned in notification</b>	<b>Commodity</b>	<b>New tariff item being created w.e.f. 01.05.2026</b>	<b>New Tariff Rate w.e.f 1st May 2026</b>
7	0813 40 90	Cranberries, dried [S. No. 32 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	0813 40 30	10%
8	0813 40 90	Blueberries, dried [S. No. 32 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	0813 40 40	10%
9	1207 99 90	Shea Nuts [S. No. 33 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	1207 99 50	15%

# CUSTOMS TARIFF CHANGES

**IX. New tariff lines have been created in the First Schedule for the purposes of tarrifisation of effective rates. The changes will come into effect from the 1st day of May, 2026:**

<b>Sr. No.</b>	<b>Chapter/heading/sub-heading/tariff item mentioned in notification</b>	<b>Commodity</b>	<b>New tariff item being created w.e.f. 01.05.2026</b>	<b>New Tariff Rate w.e.f 1st May 2026</b>
10	2008 93 00	Cranberries, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included [S. No. 64 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	2008 93 10	5%
11	2008 99	Blueberries, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included [S. No. 65 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	2008 99 15	15%



# CUSTOMS TARIFF CHANGES

**IX. New tariff lines have been created in the First Schedule for the purposes of tarrifisation of effective rates. The changes will come into effect from the 1st day of May, 2026:**

Sr. No.	Chapter/heading/sub-heading/tariff item mentioned in notification	Commodity	New tariff item being created w.e.f. 01.05.2026	New Tariff Rate w.e.f 1st May 2026
12	2106 90	Other than compound alcoholic preparations of a kind used for manufacture of beverages, of an alcoholic strength by volume exceeding 0.5% vol., determined at 20 degrees centigrade <i>[S. No. 67 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]</i>	2106 90 (other than 2106 90 51)	50%

# CUSTOMS TARIFF CHANGES

**IX. New tariff lines have been created in the First Schedule for the purposes of tarrifisation of effective rates. The changes will come into effect from the 1st day of May, 2026:**

Sr. No.	Chapter/heading/sub-heading/tariff item mentioned in notification	Commodity	New tariff item being created w.e.f. 01.05.2026	New Tariff Rate w.e.f 1st May 2026
13	2202 99	Cranberry products [S. No. 68 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	2202 99 21, 2202 99 31, 2202 99 91	10%
14	2529 22 00	Acid grade fluorspar containing by weight more than 97% of calcium fluoride [S. No. 83 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	2529 22 10	2.5%



# CUSTOMS TARIFF CHANGES

**IX. New tariff lines have been created in the First Schedule for the purposes of tarrifisation of effective rates. The changes will come into effect from the 1st day of May, 2026:**

Sr. No.	Chapter/heading/sub-heading/tariff item mentioned in notification	Commodity	New tariff item being created w.e.f. 01.05.2026	New Tariff Rate w.e.f 1st May 2026
15	2615 90	Hafnium ores and concentrates [S. No. 11 of notification No. 36/2024-Customs dated 23.07.2024]	2615 10 10	Nil
16	2841	Ammonium metavanadate [S. No. 110 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	2841 90 10	2.5%
17	29	Gibberellic acid [S. No. 115 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	2932 20 40	5%

# CUSTOMS TARIFF CHANGES

**IX. New tariff lines have been created in the First Schedule for the purposes of tarrifisation of effective rates. The changes will come into effect from the 1st day of May, 2026:**

Sr. No.	Chapter/heading/sub-heading/tariff item mentioned in notification	Commodity	New tariff item being created w.e.f. 01.05.2026	New Tariff Rate w.e.f 1st May 2026
18	29	Triethyl orthoformate [S. No. 116 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	2915 90 96	5%
19	29	Diethyl malonate [S. No. 116 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	2917 19 22	5%
20	29	DL-2 Aminobutanol [S. No. 116 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	2922 19 30	5%



# CUSTOMS TARIFF CHANGES

**IX. New tariff lines have been created in the First Schedule for the purposes of tarrifisation of effective rates. The changes will come into effect from the 1st day of May, 2026:**

Sr. No.	Chapter/heading/sub-heading/tariff item mentioned in notification	Commodity	New tariff item being created w.e.f. 01.05.2026	New Tariff Rate w.e.f 1st May 2026
21	29	Aceto butyrolactone [S. No. 116 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	2932 20 50	5%
22	29	Artemisinin [S. No. 116 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	2932 99 30	5%
23	29	Thymidine [S. No. 116 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	2934 99 50	5%

# CUSTOMS TARIFF CHANGES

**IX. New tariff lines have been created in the First Schedule for the purposes of tarrifisation of effective rates. The changes will come into effect from the 1st day of May, 2026:**

Sr. No.	Chapter/heading/sub-heading/tariff item mentioned in notification	Commodity	New tariff item being created w.e.f. 01.05.2026	New Tariff Rate w.e.f 1st May 2026
24	3302 10	Mixtures of odoriferous substances of a kind used in food or drink industries other than compound alcoholic preparations of a kind used for manufacture of beverages, of an alcoholic strength by volume exceeding 0.5% vol., determined at 20 degrees centigrade [S. No. 135 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	3302 10 19, 3302 10 99	10%



# CUSTOMS TARIFF CHANGES

**IX. New tariff lines have been created in the First Schedule for the purposes of tarrifisation of effective rates. The changes will come into effect from the 1st day of May, 2026:**

Sr. No.	Chapter/heading/sub-heading/tariff item mentioned in notification	Commodity	New tariff item being created w.e.f. 01.05.2026	New Tariff Rate w.e.f 1st May 2026
25	4104 11 00, 4104 19 00, 4105 10 00, 4106 21 00, 4106 31 00, 4106 91 00	Wet blue leather (hides and skin) [S. No. 159 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	4104 11 10, 4104 19 10, 4105 10 10, 4106 21 10, 4106 31 10, 4106 91 10	Nil

# CUSTOMS TARIFF CHANGES

**IX. New tariff lines have been created in the First Schedule for the purposes of tarrifisation of effective rates. The changes will come into effect from the 1st day of May, 2026:**

<b>Sr. No.</b>	<b>Chapter/heading/sub-heading/tariff item mentioned in notification</b>	<b>Commodity</b>	<b>New tariff item being created w.e.f. 01.05.2026</b>	<b>New Tariff Rate w.e.f 1st May 2026</b>
26	4702	Rayon grade wood pulp [S. No. 161 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	4702 00 10	2.5%
27	4823 90 90	All goods other than kites [S. No. 165 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	4823 90 90 (kites fall under new tariff item 4823 90 40)	10%



# CUSTOMS TARIFF CHANGES

**IX. New tariff lines have been created in the First Schedule for the purposes of tarrifisation of effective rates. The changes will come into effect from the 1st day of May, 2026:**

Sr. No.	Chapter/heading/sub-heading/tariff item mentioned in notification	Commodity	New tariff item being created w.e.f. 01.05.2026	New Tariff Rate w.e.f 1st May 2026
28	8101 99 90	Tungsten (wolfram) bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil [S. No. 225 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	8101 99 20	5%
29	8415 90 00	All goods other than indoor or outdoor units of split-system air conditioner [S. No. 255 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	8415 90 90	10%

# CUSTOMS TARIFF CHANGES

**IX. New tariff lines have been created in the First Schedule for the purposes of tarrifisation of effective rates. The changes will come into effect from the 1st day of May, 2026:**

<b>Sr. No.</b>	<b>Chapter/heading/sub-heading/tariff item mentioned in notification</b>	<b>Commodity</b>	<b>New tariff item being created w.e.f. 01.05.2026</b>	<b>New Tariff Rate w.e.f 1st May 2026</b>
30	8421 99 00	All goods other than Reverse Osmosis (RO) membrane element for household type filters [S. No. 259 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	8421 99 90	7.5%
31	8507 90	Battery separators [S. No. 284 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	8507 90 20	5%



# CUSTOMS TARIFF CHANGES

**IX. New tariff lines have been created in the First Schedule for the purposes of tarrifisation of effective rates. The changes will come into effect from the 1st day of May, 2026:**

Sr. No.	Chapter/heading/sub-heading/tariff item mentioned in notification	Commodity	New tariff item being created w.e.f. 01.05.2026	New Tariff Rate w.e.f 1st May 2026
32	8529 10 99, 8529 90 90	Parts suitable for use solely or principally with the apparatus of headings 8525, 8526 or 8527 [S. No. 303 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	8529 10 93, 8529 90 30	10%
33	8609 00 00	Refrigerated containers [S. No. 312 of TABLE I of notification No. 45/2025-Customs dated 24.10.2025]	8609 00 10	5%

# CUSTOMS TARIFF CHANGES

## X. Circular No. 02/2026–Customs (TRU) – Clarification on RPA (Remote Pilot Aircraft) for Military Use:

- Clarifies that the term “RPA (Remote Pilot Aircraft)” includes Drones, UAVs and UAS.
- Exemption under Noti. 45/2025-Cus (Table II, Sr. No. 59) applies only when imports are made by MoD, Defence Forces, Defence PSUs or other entities for Defence Forces.
- Exemption covers BCD and IGST.
- Importer must furnish certificate from MoD officer not below the rank of Joint Secretary.
- Provides clarity to avoid classification and eligibility disputes for defence drone imports.



# CENTRAL EXCISE



# CHANGES RELATING TO LEVY IN THE NATURE OF CENTRAL EXCISE

## ❖ Revision of NCCD rates on Tobacco Products (Effective 1 May 2026):

The Seventh Schedule to the Finance Act, 2001 is amended to revise the slab-wise rates of National Calamity Contingent Duty (NCCD) applicable to:

- Chewing tobacco – HS 2403 99 10
- Jarda scented tobacco – HS 2403 99 30
- Other tobacco products – HS 2403 99 90

➤ Although the statutory NCCD schedule rates are revised, the effective incidence of duty remains unchanged at 25%, by virtue of Notification No. 01/2026–Central Excise dated 01.02.2026.

### **Practical impact:**

- No increase in effective duty burden.
- Change is structural / schedule-level, likely aimed at aligning slabs while maintaining revenue neutrality.



# CHANGES RELATING TO LEVY IN THE NATURE OF CENTRAL EXCISE

## ❖ Valuation of Blended CNG with Biogas / Compressed Bio Gas (CBG): (Effective 2 February 2026)

For computation of Central Excise duty on CNG blended with Biogas/CBG:

- The value attributable to Biogas / CBG contained in blended CNG shall be excluded.
- Further, the GST (CGST/SGST/UTGST/IGST) already paid on such Biogas/CBG shall also be excluded from the assessable value.
- This is implemented by amending Notification No. 11/2017–Central Excise dated 30.06.2017, vide Notification No. 02/2026–Central Excise dated 01.02.2026.
- Consequentially, Notification No. 05/2023–Central Excise dated 01.02.2023 is rescinded with effect from 02.02.2026.

Practical impact:

- Avoids double taxation on the biogas/CBG component.
- Encourages use of renewable and green fuels by reducing excise burden on blended CNG.

# CHANGES RELATING TO LEVY IN THE NATURE OF CENTRAL EXCISE

## ❖ Deferment of Additional Excise Duty on Unblended Diesel:

- The levy of additional excise duty of ₹2 per liter on unblended diesel, earlier notified under Notification No. 11/2017–Central Excise dated 30.06.2017, is further deferred.
- The levy will now apply only after 31 March 2028, as per Notification No. 02/2026–Central Excise dated 01.02.2026.

### **Practical impact:**

- Continued relief to oil marketing companies and diesel consumers.
- Supports fuel price stability and smooth transition towards blended fuels.



# GST

# CHANGES IN GST LAW

## 1. Post-sale Discounts – Amendment to Section 15(3), CGST Act, 2017

### Earlier position:

- Post-sale discounts were allowed to be excluded from the value of supply only if:
  - such discount was established in terms of an agreement entered into at or before the time of supply; and
  - the recipient reversed the proportionate input tax credit (ITC).

### Amendment:

- Section 15(3) is amended to remove the requirement of linking post-sale discounts to a pre-existing agreement.
- The provision now refers to issuance of credit note under section 34, subject to reversal of ITC by the recipient.

### Practical impact:

- Provides relief to businesses where commercial discounts are finalized post-supply.
- Reduces valuation disputes and aligns GST law with commercial realities.



# CHANGES IN GST LAW

## 2. Alignment of Section 34 with Valuation Provisions

### Amendment:

- Section 34 (Credit Notes and Debit Notes) of the CGST Act is amended to explicitly reference section 15.

### Practical impact:

- Removes interpretational ambiguity between valuation provisions and credit note mechanism.
- Strengthens the legal basis for reduction of taxable value through credit notes.

# CHANGES IN GST LAW

## 3. Provisional Refund for Inverted Duty Structure – Section 54(6)

### Earlier Position:

- Provisional refund was available mainly for zero-rated supplies (exports and supplies to SEZ).

### Amendment:

- Section 54(6) is amended to extend provisional refund facility to refunds arising out of inverted duty structure.

### Practical impact:

- Improves cash flow for manufacturers facing accumulation of ITC due to rate inversion.
- Reduces working capital blockage pending final sanction of refund.



# CHANGES IN GST LAW

## 4. Removal of Refund Threshold for Exports with Payment of Tax – Section 54(14)

### Earlier position:

- Refunds of IGST paid on export of goods were subject to a monetary threshold for sanction.

### Amendment:

- Section 54(14) is amended to remove the threshold limit (Rs.1,000/-) for sanction of refund claims relating to export of goods with payment of tax.

### Practical impact:

- Facilitates quicker and uniform refunds irrespective of amount.
- Particularly beneficial for small and medium exporters.

# CHANGES IN GST LAW

## 5. National Appellate Authority for Advance Rulings (NAAAR)

*(Effective from 1 April 2026)*

### **Amendment:**

- The Government is empowered to notify an existing Authority (including a Tribunal) as the National Appellate Authority for Advance Rulings under section 101B of the CGST Act.

### **Objective:**

- To ensure uniformity and consistency in advance rulings across States.

### **Practical impact:**

- Resolves conflicting rulings issued by different State AARs.
- Enhances certainty and predictability for taxpayers.



# CHANGES IN GST LAW

## 6. Place of Supply for Intermediary Services – IGST Act Amendment

### Earlier position:

- Section 13(8)(b) of the IGST Act fixed the place of supply for intermediary services as the location of the supplier, often leading to export-related disputes.

### Amendment:

- Clause (b) of section 13(8) is omitted.
- Consequently, place of supply for intermediary services will be determined under the default rule in section 13(2) (i.e. location of recipient).

### Practical impact:

- Major relief for service exporters acting as intermediaries.
- Aligns GST law with global VAT principles and reduces litigation on export of services.





## YOU CAN REACH US



**SaurabhDixit**  
Advocate



**0265-2986115**  
**9033088865**



**info@saurabhdixit.in**



**B-216/217, Monalisa Business Centre,  
Beside Samanvay Saptarishi,  
Manjalpur, Vadodara-390011**



**www.saurabhdixit.in**