



Detailed Summary of Notification No. 14/2026-Customs and Notification No. 01/2026-Central Tax (Rate)

1. Notification No. 14/2026-Customs dated 30.04.2026

Objective of Notification

Notification No. 14/2026-Customs mainly updates and rationalizes various Customs exemption notifications by:

- Revising tariff classifications (HSN/CTH codes)
- Substituting old tariff entries with newly aligned tariff codes
- Omitting obsolete entries
- Rationalizing customs duty structure for selected goods
- Aligning customs notifications with revised Customs Tariff classification

Effective Date: 01.05.2026

A. Summary Table – Notification Wise Changes:-

| Sr. No . | Earlier Notification Amended | Nature of Amendment | Key Change Introduced |
|----------|------------------------------|----------------------------|--|
| 1 | 85/2004-Customs | Tariff code substitution | HSN for filtration machinery parts revised to 8421 99 10 / 8421 99 90 |
| 2 | 24/2005-Customs | Tariff code substitution | HSN for parts under heading 8529 updated to 8529 90 30 / 8529 90 90 |
| 3 | 25/2005-Customs | Tariff code substitution | Similar amendment for goods under heading 8529 |
| 4 | 73/2005-Customs | Tariff range substitution | Leather goods classification aligned with revised tariff |
| 5 | 74/2005-Customs | Multiple tariff amendments | Reclassification of seafood, chemicals, leather, machinery parts, railway goods etc. |
| 6 | 75/2005-Customs | Substitution of entry | Compound preparations for non-alcoholic beverages specifically excluded |
| 7 | 101/2007-Customs | Multiple tariff updates | Amendments for seafood, fruits, beverages, chemicals, leather, machinery parts |
| 8 | 10/2008-Customs | Tariff substitution | Beverage products, plastic packaging, AC parts, steel pipes reclassified |
| 9 | 57/2009-Customs | Tariff substitution | Leather tariff headings revised |
| 10 | 46/2011-Customs | Tariff substitution | Antenna and telecom parts classification revised |
| 11 | 53/2011-Customs | Tariff substitution | Similar changes for telecom goods |
| 12 | 69/2011-Customs | Tariff substitution | Revised HSN for telecom |



| Sr. No . | Earlier Notification Amended | Nature of Amendment | Key Change Introduced |
|----------|------------------------------|---------------------------------------|--|
| | | | components |
| 13 | 68/2012-Customs | Tariff substitution | Tungsten products classification revised |
| 14 | 57/2017-Customs | Tariff substitution | Additional tariff code inserted for telecom parts |
| 15 | 11/2018-Customs | Tariff insertion | Pecan nut related classification clarified |
| 16 | 50/2018-Customs | Multiple tariff amendments | Botanical extracts, beverages, leather, steel pipes reclassified |
| 17 | 25/2021-Customs | Tariff substitution | Food products, beverage preparations, plastic packaging updated |
| 18 | 22/2022-Customs | Large-scale tariff restructuring | Major HSN realignment for chemicals, leather, steel pipes, telecom parts etc. |
| 19 | 62/2022-Customs | Large-scale tariff restructuring | Similar rationalization and omission of obsolete entries |
| 20 | 41/2025-Customs | Duty restructuring and tariff updates | Changes in beverage preparations, chemicals, packaging materials, machinery parts |
| 21 | 42/2025-Customs | Duty restructuring | Similar tariff and rate amendments |
| 22 | 43/2025-Customs | Duty restructuring | Similar tariff classification changes |
| 23 | 11/2026-Customs | Major customs duty rationalization | Revised BCD rates for perfumes, leather, paper products, AC parts, filters, telecom parts etc. |

B. Important Sector-wise Changes Introduced Through Notification No. 14/2026-Customs

| Sector | Changes Introduced | Practical Impact |
|---------------------|---|---|
| Telecom Parts | HSN 8529 entries revised and split into separate tariff lines | Better product-specific classification and duty applicability |
| Leather Industry | Multiple tariff entries under Chapter 41 revised | Alignment with updated tariff schedule and reduction of classification disputes |
| Beverage Industry | Separate treatment for compound preparations used for non-alcoholic beverages | Clear differentiation for higher/customized duty structure |
| Chemical Industry | Large number of Chapter 28, 29 and 33 entries revised | Harmonization with Customs Tariff amendments |
| Steel Pipes & Tubes | Revised tariff lines under Chapter 73 | Improved classification accuracy for pipeline |



| Sector | Changes Introduced | Practical Impact |
|---------------------------|---|--|
| | | products |
| Machinery Parts | Filter parts and AC parts classifications updated | Clearer exemption applicability |
| Railway & Container Goods | Tariff restructuring for Chapter 86 goods | Better identification of railway/container equipment |
| Paper & Packaging | Revised classification for paperboard and packaging materials | Avoidance of ambiguity in exemptions |

C. Detailed Impact of Notification No. 11/2026-Customs (Major Changes)

This notification is the most significant amendment covered under Notification No. 14/2026-Customs.

Key Duty Rationalization

| Sr. No. | Goods | Earlier Structure | Revised Structure |
|---------|--|-----------------------|--|
| 1 | Goods under Chapter 33 (Perfumes, essential oils etc.) | Common rate structure | Split into 12.5% and 9% categories depending on tariff line |
| 2 | Leather goods under Chapter 41 | Uniform structure | Certain specified leather items separately taxed at lower rate |
| 3 | Paper products under Heading 4823 | Covered generally | Specific entry 48239040 taxed separately at 12.5% |
| 4 | AC Parts (84159090) | General coverage | Specific concessional rate of 9% |
| 5 | Filter parts (84219910 / 84219990) | Combined treatment | Separate duty rates of 9% and 6.5% |
| 6 | Battery parts under 850790 | General rate | Certain battery parts specifically excluded |
| 7 | Telecom parts under 8529 | Common treatment | Separate rates for 85299030 and 85299090 |
| 8 | Railway goods under Chapter 86 | General coverage | Exclusion created for 86090010 |



D. Important Legal and Practical Implications

| Area | Implication |
|--------------------------|--|
| Customs Classification | Importers must update product mapping with revised HSN codes |
| Exemption Eligibility | Existing exemption benefits may change due to revised tariff entries |
| Litigation Impact | Reduces disputes arising from old and overlapping tariff classifications |
| ERP / Accounting Systems | Businesses must update ERP tariff master and customs databases |
| Import Documentation | Bill of Entry classifications require review from 01.05.2026 onwards |
| Duty Calculation | Different tariff splits may result in different effective customs duty rates |

E. Key Takeaways from Notification No. 14/2026-Customs

1. The notification mainly focuses on tariff alignment and classification rationalization.
2. Large number of old tariff headings have been replaced with detailed product-specific tariff lines.
3. Separate tariff treatment introduced for certain sensitive sectors:
 - Telecom
 - Beverage preparations
 - Leather industry
 - Chemical products
 - Steel pipes
4. Several obsolete entries have been omitted.
5. Importers need immediate review of customs classifications effective from 01.05.2026.



2. Notification No. 01/2026-Central Tax (Rate) dated 30.04.2026

Objective of Notification

This notification amends Notification No. 09/2025-Central Tax (Rate) and revises GST rate schedule entries for beverages falling under HSN 2202.

Effective Date: 01.05.2026

A. Detailed Amendment Table

| Schedule | S. No. | Revised HSN | Nature of Goods | GST Rate Impact |
|-------------------------|--------|------------------------------------|-----------------------------|-------------------------------------|
| Schedule I – 2.5% CGST | 150 | 2202 99 21, 2202 99 29 | Specified beverage products | Continued concessional GST rate |
| Schedule I – 2.5% CGST | 151 | 2202 99 31, 2202 99 39 | Specified beverage products | Continued concessional GST rate |
| Schedule III – 20% CGST | 2 | 2202 99 90, 2202 99 91, 2202 99 99 | Other beverages | Higher GST classification clarified |
| Schedule III – 20% CGST | 3 | 2202 99 91, 2202 99 99 | Other beverage products | Clarification and rationalization |

B. Key Changes Introduced Through Notification No. 01/2026-CTR

| Particulars | Change Introduced | Impact |
|-------------------------|--|--|
| Beverage Classification | Revised tariff classification under HSN 2202 | Better distinction between concessional and higher-tax beverages |
| GST Rate Structure | Clarification of entries under concessional and higher GST slabs | Reduces classification disputes |
| Product Segregation | Separate identification of beverage categories | Accurate GST compliance |
| Taxability | Certain products specifically retained in higher GST slab | Prevents misuse of concessional rate |

C. Practical Implications of Notification No. 01/2026-CTR

| Area | Implication |
|-------------------|---|
| GST Compliance | Businesses must verify correct HSN mapping for beverages |
| Invoice Reporting | Correct HSN must be reflected in tax invoices and GST returns |



| Area | Implication |
|----------------------|--|
| ERP Configuration | GST masters and product classifications require updating |
| Tax Planning | Wrong classification may result in differential tax demand and penalty |
| Litigation Reduction | Clear tariff bifurcation helps avoid disputes |

D. Overall Conclusion

Both notifications mainly focus on:

- Tariff rationalization
- Classification clarity
- Product-specific duty/tax treatment
- Alignment with revised Customs Tariff Schedule
- Reduction of disputes relating to HSN classification

Businesses dealing in imports, beverages, telecom products, leather goods, chemicals, steel pipes, packaging materials and machinery parts should immediately review:

1. HSN classification
2. Applicable customs duty
3. GST rate mapping
4. ERP and accounting configuration
5. Import documentation and invoice systems

for compliance effective from 01.05.2026.

References:

- Notification No. 14/2026-Customs dated 30.04.2026
- Notification No. 01/2026-Central Tax (Rate) dated 30.04.2026

Note:

Corresponding changes in IGST and UTGST Rate Notifications also made vide Notification No. Notification No. 01/2026-Integrated Tax (Rate), & Notification No. 01/2026-Union Territory Tax (Rate) dated 30.04.2026 and respective SGST Notifications expected on same lines in near future.

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

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 14/2026-Customs

New Delhi, the 30th April, 2026

G.S.R. (E). - In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby directs that each of the notifications issued by the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of the Table below, shall be amended in the manner specified in the corresponding entries in column (3) of the said Table, namely: -

TABLE

| S. No. | Notification Number and Date | Amendments |
|---------------|---|---|
| (1) | (2) | (3) |
| 1. | Notification No. 85/2004-Customs , dated the 31 st August, 2004, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) <i>vide</i> G.S.R. 560(E), dated the 31 st August, 2004 | In the said notification, in the TABLE, against serial number 52, for the entry in column (2), the entry “8421 99 10, 8421 99 90” shall be substituted; |
| 2. | Notification No. 24/2005-Customs , dated the 1 st March, 2005, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) <i>vide</i> G.S.R. 122(E), dated the 1 st March, 2005 | In the said notification, in the TABLE, against serial number 18, for the entry in column (2), the entry “8529 90 30, 8529 90 90” shall be substituted; |
| 3. | Notification No. 25/2005-Customs , dated the 1 st March, 2005 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) <i>vide</i> G.S.R. 123(E), dated the 1 st March, 2005 | In the said notification, in the Table, against serial number 16, for the entry in column (2), the entry “8529 90 30, 8529 90 90” shall be substituted; |
| 4. | Notification No. 73/2005-Customs , dated the 22 nd July, 2005 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) | In the said notification, in the TABLE, against serial number 72, for the entry in column (2), the entry “41041910 to 41044900” shall be substituted; |

| | vide G.S.R. 498(E), dated the 22 nd July, 2005 | | | | | | | |
|-----|--|--|-----|-----|-----|-----|--|---|
| 5. | Notification No. 74/2005-Customs , dated the 22 nd July, 2005 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide G.S.R. 499(E), dated the 22 nd July, 2005 | <p>In the said notification, in the TABLE,-</p> <ul style="list-style-type: none"> (i) against serial number 3, for the entry in column (2), the entry “0305 20 00 to 0306 19 90” shall be substituted; (ii) against serial number 35, for the entry in column (2), the entry “2615 10” shall be substituted; (iii) against serial number 107, for the entry in column (2), the entry “33019079 to 33021099” shall be substituted; (iv) against serial number 146, for the entry in column (2), the entry “41041110, 41041190” shall be substituted; (v) against serial number 147, for the entry in column (2), the entry “41051010 to 41063200” shall be substituted; (vi) against serial number 148, for the entry in column (2), the entry “41069110 to 41069200” shall be substituted; (vii) against serial number 360, for the entry in column (2), the entry “84219100 to 84219990” shall be substituted; (viii) against serial number 436, for the entry in column (2), the entry “86079930 to 86090090” shall be substituted; | | | | | | |
| 6. | Notification No. 75/2005 Customs , dated the 22 nd July, 2005 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide G.S.R. 500(E), dated the 22 nd July, 2005 | <p>In the said notification, in the TABLE, for S. No. 29 and the entries relating thereto, the following S. No. and entries shall be substituted, namely:-</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> </tr> </thead> <tbody> <tr> <td>“29</td> <td>2106 90 70 to 2106 90 99, 2106 90 51, 2106 90 59</td> <td>All goods other than compound preparations for making non-alcoholic beverages”;</td> </tr> </tbody> </table> | (1) | (2) | (3) | “29 | 2106 90 70 to 2106 90 99, 2106 90 51, 2106 90 59 | All goods other than compound preparations for making non-alcoholic beverages”; |
| (1) | (2) | (3) | | | | | | |
| “29 | 2106 90 70 to 2106 90 99, 2106 90 51, 2106 90 59 | All goods other than compound preparations for making non-alcoholic beverages”; | | | | | | |
| 7. | Notification No. 101/2007-Customs dated 11 th September, 2007 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide G.S.R. 583(E), dated the 11 th September, 2007 | <p>In the said notification, in the TABLE,-</p> <ul style="list-style-type: none"> (i) against serial number 105, for the entry in column (2), the entry “03061910, 03061990” shall be substituted; (ii) against serial number 155, for the entry in column (2), the entry “0810 40 10, 0810 40 20, 0810 40 90” shall be substituted; (iii) against serial number 169, for the entry in column (2), the entry “0811 90 11, 0811 90 12, 0811 90 19” shall be substituted; (iv) against serial number 170, for the entry in column (2), the entry “0811 90 91, 0811 90 92, 0811 90 99” shall be substituted; (v) against serial number 311, for the entry in column (2), the entry “2202 99 21, 2202 99 29” shall be substituted; (vi) against serial number 312, for the entry in column (2), the entry “2202 99 31, 2202 99 39” shall be substituted; | | | | | | |

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| | | <ul style="list-style-type: none"> (vii) against serial number 313, for the entry in column (2), the entry “2202 99 91, 2202 99 99” shall be substituted; (viii) against serial number 394, for the entry in column (2), the entry “2841 90 10, 2841 90 90” shall be substituted; (ix) against serial number 653, for the entry in column (2), the entry “4104 11 10, 4104 11 90” shall be substituted; (x) against serial number 654, for the entry in column (2), the entry “4104 19 10, 4104 19 90” shall be substituted; (xi) against serial number 657, for the entry in column (2), the entry “4106 91 10, 4106 91 90” shall be substituted; (xii) against serial number 967, for the entry in column (2), the entry “8421 99 10, 8421 99 90” shall be substituted; (xiii) against serial number 1002, for the entry in column (2), the entry “8529 90 30, 8529 90 90” shall be substituted; |
| 8. | Notification No. 10/2008 - Customs , dated the 15 th January, 2008 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) <i>vide</i> G.S.R. 33(E), dated the 15 th January, 2008 | <p>In the said notification, in the TABLE,-</p> <ul style="list-style-type: none"> (i) against serial number 24, for the entry in column (2), the entry “22029921, 22029929” shall be substituted; (ii) against serial number 25, for the entry in column (2), the entry “22029931, 22029939” shall be substituted; (iii) against serial number 26, for the entry in column (2), the entry “22029991 , 22029999” shall be substituted; (iv) against serial number 215, for the entry in column (2), the entry “39232991 , 39232999” shall be substituted; (v) against serial number 345, for the entry in column (2), the entry “73051231 , 73051239” shall be substituted; (vi) against serial number 346, for the entry in column (2), the entry “73051241 , 73051249” shall be substituted; (vii) against serial number 423, for the entry in column (2), the entry “84159010 , 84159090” shall be substituted; |
| 9. | Notification No. 57/2009- Customs , dated the 30 th May, 2009 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) <i>vide</i> G.S.R. 371(E), dated the 30 th May, 2009 | <p>In the said notification, in the TABLE,</p> <ul style="list-style-type: none"> (i) against serial number 150, for the entry in column (2), the entry “4104 11 10 , 4104 11 90” shall be substituted; (ii) against serial number 151, for the entry in column (2), the entry “4104 19 10 , 4104 19 90” shall be substituted; (iii) against serial number 154, for the entry in column (2), the entry “4105 10 10 , 4105 10 90” shall be substituted; (iv) against serial number 156, for the entry in column (2), the entry “4106 21 10, 4106 21 90” shall be substituted; |
| 10. | Notification No. 46/2011- Customs , dated the 01 st June, 2011 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) <i>vide</i> G.S.R. 423(E), dated the 01 st June, 2011 | <p>In the said notification, in the TABLE,</p> <ul style="list-style-type: none"> (i) against serial number 1403, for the entry in column (2), the entry “85291093, 85291099” shall be substituted; (ii) against serial number 1405, for the entry in column (2), the entry “85299030, 85299090” shall be substituted |
| 11. | Notification No. 53/2011- Customs , dated the 01 st July, 2011 published in the | <p>In the said notification, in the TABLE,</p> <ul style="list-style-type: none"> (i) against serial number 1444, for the entry in column (2), entry “85291093, 85291099” shall be substituted; |

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| | Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) <i>vide</i> G.S.R. 499(E), dated the 01 st July, 2011 | (ii) against serial number 1446, for the entry in column (2), entry “85299030 , 85299090” shall be substituted; |
| 12. | Notification No. 69/2011-Customs , dated the 29 th July, 2011, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) <i>vide</i> G.S.R. 593(E), dated the 29 th July, 2011 | In the said notification, in the TABLE, (i) against serial number 703, for the entry in column (2), the entry “85291093, 85291099” shall be substituted; (ii) against serial number 706, for the entry in column (2), the entry “85299030, 85299090” shall be substituted; |
| 13. | Notification No. 68/2012-Customs , dated 31 st December, 2012, published in Official Gazette, <i>vide</i> , G.S.R. 953(E), dated the 31 st December, 2012 | In the said notification, in the TABLE I, against serial number 101, for the entry “8101 99 90,” in column (2), the entry “8101 99 20, 8101 99 90,” shall be substituted; |
| 14. | Notification No. 57/2017-Customs , dated the 30 th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) <i>vide</i> G.S.R. 798(E), dated the 30 th June, 2017 | In the said notification, in the TABLE, against serial number 5A, for the entry “8529 90 90” in column (2), the entry “8529 90 30, 8529 90 90” shall be substituted; |
| 15. | Notification No. 11/2018 - Customs , dated the 2 nd February, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), <i>vide</i> number G.S.R. 114(E), dated the 2 nd February, 2018 | In the said notification, in the TABLE, against Sl. No. 1, in column (2), for the figures, brackets and words "0802 99 00 (other than Pecan nuts)", the figures “0802 99 90” shall be inserted; |
| 16. | Notification No. 50/2018-Customs , dated the 30 th June, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) <i>vide</i> G.S.R. 604(E), dated the 30 th June, 2018 | In the said notification, in the TABLE, in Part A,- (i) against serial number 97, for the entry in column (2), the entry “13021921 to 13021939” shall be substituted; (ii) against serial number 98, for the entry in column (2), the entry “13021950, 13021960” shall be substituted; (iii) against serial number 154, for the entry in column (2), the entry “2202 10 to 2202 99 (except 2202 99 21 to 2202 91 29)” shall be substituted; (iv) against serial number 511, for the entry in column (2), the entry “41062110, 41062190, 41062200” shall be substituted; |

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| | | <ul style="list-style-type: none"> (v) against serial number 512, for the entry in column (2), the entry “41063110 to 41069200” shall be substituted; (vi) against serial number 774, for the entry in column (2), the entry “73051931, 73051939” shall be substituted; (vii) against serial number 775, for the entry in column (2), the entry “73051941, 73051949” shall be substituted; (viii) against serial number 776, for the entry in column (2), the entry “73053111, 73053121, 73053129” shall be substituted; (ix) against serial number 777, for the entry in column (2), the entry “73053911, 73053921, 73053929” shall be substituted; (x) against serial number 778, for the entry in column (2), the entry “73053919, 73053931, 73053939” shall be substituted; |
| 17. | Notification No. 25/2021-Customs , dated the 31 st March, 2021 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) <i>vide</i> G.S.R. 241(E), dated the 31 st March, 2021 | <p>In the said notification, in TABLE 1, -</p> <ul style="list-style-type: none"> (i) against serial number 54, for the entry in column (2), the entry “2008 9915, 2008 9919” shall be substituted; (ii) against serial number 59, for the entry in column (2), the entry “2008 9995, 2008 9999” shall be substituted; (iii) against serial number 63, for the entry in column (2), the entry “2106 9059” shall be substituted; (iv) against serial number 69, for the entry in column (2), the entry “2106 9051, 2106 9099” shall be substituted; (v) against serial number 248, for the entry in column (2), the entry “3923 2991, 3923 2999” shall be substituted; |
| 18. | Notification No. 22/2022-Customs , dated the 30 th April, 2022 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) <i>vide</i> G.S.R. 328(E), dated the 30 th April, 2022 | <p>In the said notification, in TABLE I, -</p> <ul style="list-style-type: none"> (i) against serial number 638, for the entry in column (2), the entry “08104010, 08104020, 08104090” shall be substituted; (ii) against serial number 655, for the entry in column (2), the entry “08119011, 08119012, 08119019” shall be substituted; (iii) against serial number 656, for the entry in column (2), the entry “08119091, 08119092, 08119099” shall be substituted; (iv) against serial number 817, for the entry in column (2), the entry “12079950, 12079990” shall be substituted; (v) against serial number 926, for the entry in column (2), the entry “13021921, 13021922, 13021923, 13021924, 13021925, 13021926, 13021927, 13021928, 13021931, 13021932, 13021933, 13021934, 13021935, 13021936, 13021937, 13021938 & 13021939” shall be substituted; (vi) against serial number 927, for the entry in column (2), the entry “13021950” shall be substituted; (vii) against serial number 928, for the entry in column (2), the entry “13021960” shall be substituted; (viii) against serial number 1240, for the entry in column (2), the entry “20089310, 20089390” shall be substituted; (ix) against serial number 1246, for the entry in column (2), the entry “20089915, 20089919” shall be substituted; |

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| | | <ul style="list-style-type: none"> (x) against serial number 1296, for the entry in column (2), the entry “22029931, 22029939” shall be substituted; (xi) against serial number 1297, for the entry in column (2), the entry “22029991, 22029999” shall be substituted; (xii) against serial number 1528, for the entry in column (2), the entry “25292210, 25292290” shall be substituted; (xiii) against serial number 1592, for the entry in column (2), the entry “26151010, 26151090” shall be substituted; (xiv) against serial number 1971, for the entry in column (2), the entry “28419010, 28419090” shall be substituted; (xv) serial number 2173 and the entries relating thereto shall be omitted; (xvi) against serial number 2383, for the entry in column (2), the entry “29159011” shall be substituted; (xvii) against serial number 2394, for the entry in column (2), the entry “29159012, 29159096, 29159099” shall be substituted; (xviii) against serial number 2424, for the entry in column (2), the entry “29163410, 29163490” shall be substituted; (xix) against serial number 2443, for the entry in column (2), the entry “29171921” shall be substituted; (xx) against serial number 2448, for the entry in column (2), the entry “29171922, 29171970” shall be substituted; (xxi) against serial number 2450, for the entry in column (2), the entry “29171929, 29171990” shall be substituted; (xxii) against serial number 2506, for the entry in column (2), the entry “29183070, 29183090” shall be substituted; (xxiii) against serial number 2511, for the entry in column (2), the entry “29189940, 29189990” shall be substituted; (xxiv) against serial number 2633, for the entry in column (2), the entry “29221930, 29221990” shall be substituted; (xxv) against serial number 2661, for the entry in column (2), the entry “29224310, 29224390” shall be substituted; (xxvi) against serial number 2712, for the entry in column (2), the entry “29270020, 29270090” shall be substituted; (xxvii) against serial number 2798, for the entry in column (2), the entry “29322040, 29322050, 29322090” shall be substituted; (xxviii) against serial number 2807, for the entry in column (2), the entry “29329930, 29329940, 29329950, 29329990” shall be substituted; (xxix) against serial number 2828, for the entry in column (2), the entry “29333230” shall be substituted; (xxx) against serial number 2829, for the entry in column (2), the entry “29333220, 29333290” shall be substituted; (xxxi) against serial number 2904, for the entry in column (2), the entry “29349950, 29349990” shall be substituted; (xxxii) against serial number 2962, for the entry in column (2), the entry “29394110, 29394190” shall be substituted; (xxxiii) against serial number 2963, for the entry in column (2), the entry “29394210, 29394290” shall be substituted; |
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| | | <p>(xxxiv) against serial number 2965, for the entry in column (2), the entry “29394410, 29394490” shall be substituted;</p> <p>(xxxv) against serial number 2974, for the entry in column (2), the entry “29396310, 29396390” shall be substituted;</p> <p>(xxxvi) against serial number 3603, for the entry in column (2), the entry “33021011, 33021019” shall be substituted;</p> <p>(xxxvii) against serial number 4328, for the entry in column (2), the entry “41041110, 41041190” shall be substituted;</p> <p>(xxxviii) against serial number 4329, for the entry in column (2), the entry “41041910, 41041990” shall be substituted;</p> <p>(xxxix) against serial number 4332, for the entry in column (2), the entry “41051010, 41051090” shall be substituted;</p> <p>(xl) against serial number 4334, for the entry in column (2), the entry “41062110, 41062190” shall be substituted;</p> <p>(xli) against serial number 4336, for the entry in column (2), the entry “41063110, 41063190” shall be substituted;</p> <p>(xlii) against serial number 4339, for the entry in column (2), the entry “41069110, 41069190” shall be substituted;</p> <p>(xliii) against serial number 4724, for the entry in column (2), the entry “47020010, 47020090” shall be substituted;</p> <p>(xliv) against serial number 4944, for the entry in column (2), the entry “48239040, 48239090” shall be substituted;</p> <p>(xlv) against serial number 7924, for the entry in column (2), the entry “73051131, 73051139” shall be substituted;</p> <p>(xlvi) against serial number 7925, for the entry in column (2), the entry “73051141, 73051149” shall be substituted;</p> <p>(xlvii) against serial number 7928, for the entry in column (2), the entry “73051231, 73051239” shall be substituted;</p> <p>(xlviii) against serial number 7929, for the entry in column (2), the entry “73051241, 73051249” shall be substituted;</p> <p>(xlix) against serial number 7932, for the entry in column (2), the entry “73051931, 73051939” shall be substituted;</p> <p>(l) against serial number 7933, for the entry in column (2), the entry “73051941, 73051949” shall be substituted;</p> <p>(li) against serial number 7936, for the entry in column (2), the entry “73053111, 73053121, 73053129” shall be substituted;</p> <p>(lii) against serial number 7937, for the entry in column (2), the entry “73053119, 73053131, 73053139” shall be substituted;</p> <p>(liii) against serial number 7938, for the entry in column (2), the entry “73053911, 73053921, 73053929” shall be substituted;</p> <p>(liv) against serial number 7939, for the entry in column (2), the entry “73053919, 73053931, 73053939” shall be substituted;</p> <p>(lv) against serial number 7948, for the entry in column (2), the entry “73061931, 73061939” shall be substituted;</p> |
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| | | <ul style="list-style-type: none"> (lvi) against serial number 7949, for the entry in column (2), the entry “73061941, 73061949” shall be substituted; (lvii) against serial number 8400, for the entry in column (2), the entry “81019920, 81019990” shall be substituted; (lviii) against serial number 8787, for the entry in column (2), the entry “84159010, 84159090” shall be substituted; (lix) against serial number 8873, for the entry in column (2), the entry “84219910, 84219990” shall be substituted; (lx) against serial number 9771, for the entry in column (2), the entry “85079010, 85079020” shall be substituted; (lxi) against serial number 9950, for the entry in column (2), the entry “85291093, 85291099” shall be substituted; (lxii) against serial number 9953, for the entry in column (2), the entry “85299030, 85299090” shall be substituted; (lxiii) against serial number 10253, for the entry in column (2), the entry “86090010, 86090090” shall be substituted |
| 19. | Notification No. 62/2022-Customs , dated the 26 th December, 2022 published in the official Gazette <i>vide</i> G.S.R. 904(E), dated the 26 th December, 2022. | <p>In the said notification, in the TABLE I, -</p> <ul style="list-style-type: none"> (i) against serial number 392, for the entry in column (2), the entry “08104010, 08104020, 08104090” shall be substituted; (ii) against serial number 444, for the entry in column (2), the entry “12079950, 12079990” shall be substituted; (iii) against serial number 811, for the entry in column (2), the entry “25292210, 25292290” shall be substituted; (iv) against serial number 848, for the entry in column (2), the entry “26151010, 26151090” shall be substituted; (v) against serial number 1213, for the entry in column (2), the entry “28419010, 28419090” shall be substituted; (vi) the serial number 1392 and the entries relating thereto shall be omitted; (vii) against serial number 1541, for the entry in column (2), the entry “29159011” shall be substituted; (viii) against serial number 1585, for the entry in column (2), the entry “29171921” shall be substituted; (ix) against serial number 1635, for the entry in column (2), the entry “29189940, 29189990” shall be substituted; (x) against serial number 1783, for the entry in column (2), the entry “29224310, 29224390” shall be substituted; (xi) against serial number 1824, for the entry in column (2), the entry “29242991, 29242999” shall be substituted; (xii) against serial number 1839, for the entry in column (2), the entry “29270020, 29270090” shall be substituted; (xiii) against serial number 1913, for the entry in column (2), the entry “29322040, 29322050, 29322090” shall be substituted; |

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| | | <p>(xiv) against serial number 1922, for the entry in column (2), the entry “29329930, 29329940, 29329950, 29329990” shall be substituted;</p> <p>(xv) against serial number 1945, for the entry in column (2), the entry “29333230” shall be substituted;</p> <p>(xvi) against serial number 1946, for the entry in column (2), the entry “29333220, 29333290” shall be substituted;</p> <p>(xvii) against serial number 1987, for the entry in column (2), the entry “29333970, 29333980, 29333991, 29333999” shall be substituted;</p> <p>(xviii) against serial number 2031, for the entry in column (2), the entry “29349950, 29349990” shall be substituted;</p> <p>(xix) against serial number 2088, for the entry in column (2), the entry “29394110, 29394190” shall be substituted;</p> <p>(xx) against serial number 2089, for the entry in column (2), the entry “29394210, 29394290” shall be substituted;</p> <p>(xxi) against serial number 2091, for the entry in column (2), the entry “29394410, 29394490” shall be substituted;</p> <p>(xxii) against serial number 2100, for the entry in column (2), the entry “29396310, 29396390” shall be substituted;</p> <p>(xxiii) against serial number 3250, for the entry in column (2), the entry “41041110, 41041190” shall be substituted;</p> <p>(xxiv) against serial number 3251, for the entry in column (2), the entry “41041910, 41041990” shall be substituted;</p> <p>(xxv) against serial number 3254, for the entry in column (2), the entry “41051010, 41051090” shall be substituted;</p> <p>(xxvi) against serial number 3256, for the entry in column (2), the entry “41062110, 41062190” shall be substituted;</p> <p>(xxvii) against serial number 3258, for the entry in column (2), the entry “41063110, 41063190” shall be substituted;</p> <p>(xxviii) against serial number 3261, for the entry in column (2), the entry “41069110, 41069190” shall be substituted;</p> <p>(xxix) against serial number 3616, for the entry in column (2), the entry “47020010, 47020090” shall be substituted;</p> <p>(xxx) against serial number 3834, for the entry in column (2), the entry “48239040, 48239090” shall be substituted;</p> <p>(xxxi) against serial number 6317, for the entry in column (2), the entry “73051131, 73051139” shall be substituted;</p> <p>(xxxii) against serial number 6318, for the entry in column (2), the entry “73051141, 73051149” shall be substituted;</p> <p>(xxxiii) against serial number 6321, for the entry in column (2), the entry “73051231, 73051239” shall be substituted;</p> <p>(xxxiv) against serial number 6322, for the entry in column (2), the entry “73051241, 73051249” shall be substituted;</p> |
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| | | <p>(xxxv) against serial number 6325, for the entry in column (2), the entry “73051931, 73051939” shall be substituted;</p> <p>(xxxvi) against serial number 6326, for the entry in column (2), the entry “73051941, 73051949” shall be substituted;</p> <p>(xxxvii) against serial number 6329, for the entry in column (2), the entry “73053111, 73053121, 73053129” shall be substituted;</p> <p>(xxxviii) against serial number 6330, for the entry in column (2), the entry “73053119, 73053131, 73053139” shall be substituted;</p> <p>(xxxix) against serial number 6331, for the entry in column (2), the entry “73053911, 73053921, 73053929” shall be substituted;</p> <p>(xl) against serial number 6332, for the entry in column (2), the entry “73053919, 73053931, 73053939” shall be substituted;</p> <p>(xli) against serial number 6341, for the entry in column (2), the entry “73061931, 73061939” shall be substituted;</p> <p>(xlii) against serial number 6342, for the entry in column (2), the entry “73061941, 73061949” shall be substituted;</p> <p>(xliii) against serial number 6669, for the entry in column (2), the entry “81019920, 81019990” shall be substituted;</p> <p>(xliv) against serial number 7079, for the entry in column (2), the entry “84219910, 84219990” shall be substituted;</p> <p>(xlv) against serial number 7821, for the entry in column (2), the entry “85079010, 85079020” shall be substituted;</p> <p>(xlvi) against serial number 7928, for the entry in column (2), the entry “85291093, 85291099” shall be substituted;</p> <p>(xlvii) against serial number 7931, for the entry in column (2), the entry “85299030, 85299090” shall be substituted;</p> <p>(xlviii) against serial number 8124, for the entry in column (2), the entry “86090010, 86090090” shall be substituted;</p> |
| 20. | <p>Notification No. 41/2025-Customs, dated the 30th September, 2025 published in the official Gazette <i>vide</i> G.S.R. 728(E), dated the 30th September, 2025.</p> | <p>In the said notification, in TABLE I,-</p> <p>(i) against serial number 422, for the entry in column (2), the entry “08104010, 08104020, 08104090” shall be substituted;</p> <p>(ii) against serial number 432, for the entry in column (2), the entry “08119011, 08119012, 08119019” shall be substituted;</p> <p>(iii) against serial number 433, for the entry in column (2), the entry “08119091, 08119092, 08119099” shall be substituted;</p> <p>(iv) against serial number 436, for the entry in column (2), the entry “08134030, 08134040, 08134090” shall be substituted;</p> <p>(v) against serial number 785, for the entry in column (2), the entry “20089310, 20089390” shall be substituted;</p> |

(vi) for S. No. 813 and the entries relating thereto, the following S. No. and entries shall be substituted, namely:-

| (1) | (2) | (3) | (4) | (5) | (6) |
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| "813 | 21069059 | Compound preparations for making non-alcoholic beverages | 40.00 | 0.00 | 0.00"; |

(vii) against serial number 826, for the entry in column (2), the entry "22029991, 22029999" shall be substituted;

(viii) against serial number 1027, for the entry in column (2), the entry "25292210, 25292290" shall be substituted;

(ix) against serial number 1088, for the entry in column (2), the entry "26151010, 26151090" shall be substituted;

(x) against serial number 1491, for the entry in column (2), the entry "28419010, 28419090" shall be substituted;

(xi) the serial number 1691 and the entries relating thereto shall be omitted;

(xii) against serial number 1890, for the entry in column (2), the entry "29159011" shall be substituted;

(xiii) against serial number 1901, for the entry in column (2), the entry "29159012, 29159096, 29159099" shall be substituted;

(xiv) against serial number 1927, for the entry in column (2), the entry "29163410, 29163490" shall be substituted;

(xv) against serial number 1944, for the entry in column (2), the entry "29171921" shall be substituted;

(xvi) against serial number 1949, for the entry in column (2), the entry "29171922, 29171970" shall be substituted;

(xvii) against serial number 1951, for the entry in column (2), the entry "29171929, 29171990" shall be substituted;

(xviii) against serial number 2003, for the entry in column (2), the entry "29183070, 29183090" shall be substituted;

(xix) against serial number 2152, for the entry in column (2), the entry "29224310, 29224390" shall be substituted;

(xx) against serial number 2191, for the entry in column (2), the entry "29270020, 29270090" shall be substituted;

(xxi) against serial number 2396, for the entry in column (2), the entry "29394110, 29394190" shall be substituted;

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| | | <p>(xxii) against serial number 2397, for the entry in column (2), the entry “29394210, 29394290” shall be substituted;</p> <p>(xxiii) against serial number 2399, for the entry in column (2), the entry “29394410, 29394490” shall be substituted;</p> <p>(xxiv) against serial number 2967 for the entry in column (2), the entry “33021019” shall be substituted;</p> <p>(xxv) against serial number 2968, for the entry in column (2), the entry “33021011” shall be substituted;</p> <p>(xxvi) against serial number 2969, for the entry in column (2), the entry “33021091, 33021099” shall be substituted;</p> <p>(xxvii) against serial number 3658, for the entry in column (2), the entry “39232991, 39232999” shall be substituted;</p> <p>(xxviii) against serial number 3889, for the entry in column (2), the entry “41041110, 41041190” shall be substituted;</p> <p>(xxix) against serial number 3890, for the entry in column (2), the entry “41041910, 41041990” shall be substituted;</p> <p>(xxx) against serial number 3893, for the entry in column (2), the entry “41051010, 41051090” shall be substituted;</p> <p>(xxxi) against serial number 3895, for the entry in column (2), the entry “41062110, 41062190” shall be substituted;</p> <p>(xxxii) against serial number 3897, for the entry in column (2), the entry “41063110, 41063190” shall be substituted;</p> <p>(xxxiii) against serial number 3900, for the entry in column (2), the entry “41069110, 41069190” shall be substituted;</p> <p>(xxxiv) against serial number 4267, for the entry in column (2), the entry “47020010, 47020090” shall be substituted;</p> <p>(xxxv) against serial number 4497, for the entry in column (2), the entry “48239040, 48239090” shall be substituted;</p> <p>(xxxvi) against serial number 7480, for the entry in column (2), the entry “73051131, 73051139” shall be substituted;</p> <p>(xxxvii) against serial number 7481, for the entry in column (2), the entry “73051141, 73051149” shall be substituted;</p> <p>(xxxviii) against serial number 7484, for the entry in column (2), the entry “73051231, 73051239” shall be substituted;</p> <p>(xxxix) against serial number 7485, for the entry in column (2), the entry “73051241, 73051249” shall be substituted;</p> <p>(xl) against serial number 7488, for the entry in column (2), the entry “73051931, 73051939” shall be substituted;</p> |
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| | | <ul style="list-style-type: none"> (xli) against serial number 7489, for the entry in column (2), the entry “73051941, 73051949” shall be substituted; (xlii) against serial number 7492, for the entry in column (2), the entry “73053111, 73053121, 73053129” shall be substituted; (xliii) against serial number 7493, for the entry in column (2), the entry “73053119, 73053131, 73053139” shall be substituted; (xliv) against serial number 7494, for the entry in column (2), the entry “73053911, 73053921, 73053929” shall be substituted; (xlv) against serial number 7495, for the entry in column (2), the entry “73053919, 73053931, 73053939” shall be substituted; (xlvi) against serial number 7504, for the entry in column (2), the entry “73061931, 73061939” shall be substituted; (xlvii) against serial number 7505, for the entry in column (2), the entry “73061941, 73061949” shall be substituted; (xlviii) against serial number 7942 for the entry in column (2), the entry “81019920” shall be substituted; (xlix) against serial number 8340, for the entry in column (2), the entry “84159010, 84159090” shall be substituted; (l) against serial number 8419, for the entry in column (2), the entry “84219910, 84219990” shall be substituted; (li) against serial number 9307, for the entry in column (2), the entry “85079010, 85079020” shall be substituted; (lii) against serial number 9676, for the entry in column (2), the entry “86090010” shall be substituted; (liii) against serial number 9677, for the entry in column (2), the entry “86090090” shall be substituted; |
| 21. | Notification No. 42/2025-Customs dated 30 th September, 2025 published in the official Gazette <i>vide</i> G.S.R. 729(E), dated the 30 th September, 2025 | <p>In the said notification, in the TABLE, -</p> <ul style="list-style-type: none"> (i) against serial number 420, for the entry in column (2), the entry “08104010, 08104020, 08104090” shall be substituted; (ii) against serial number 430, for the entry in column (2), the entry “08119011, 08119012, 08119019” shall be substituted; (iii) against serial number 431, for the entry in column (2), the entry “08119091, 08119092, 08119099” shall be substituted; (iv) against serial number 764, for the entry in column (2), the entry “20089310, 20089390” shall be substituted; (v) for S. No. 792 and the entries relating thereto, the following S. No. and entries shall be substituted, namely:- |

| (1) | (2) | (3) | (4) | (5) | (6) |
|------|----------|--|-------|------|--------|
| "792 | 21069059 | Compound preparations for making non-alcoholic beverages | 45.00 | 0.00 | 0.00"; |

- (vi) against serial number 1005, for the entry in column (2), the entry "25292210, 25292290" shall be substituted;
- (vii) against serial number 1067, for the entry in column (2), the entry "26151010, 26151090" shall be substituted;
- (viii) against serial number 1473, for the entry in column (2), the entry "28419010, 28419090" shall be substituted;
- (ix) the serial number 1673 and the entries relating thereto shall be omitted;
- (x) against serial number 1868, for the entry in column (2), the entry "29159011" shall be substituted;
- (xi) against serial number 1879, for the entry in column (2), the entry "29159012, 29159096, 29159099" shall be substituted;
- (xii) against serial number 1921, for the entry in column (2), the entry "29171921" shall be substituted;
- (xiii) against serial number 1926, for the entry in column (2), the entry "29171929, 29171990" shall be substituted;
- (xiv) against serial number 1976, for the entry in column (2), the entry "29183070, 29183090" shall be substituted;
- (xv) against serial number 2097, for the entry in column (2), the entry "29221930, 29221990" shall be substituted;
- (xvi) against serial number 2127, for the entry in column (2), the entry "29224310, 29224390" shall be substituted;
- (xvii) against serial number 2164, for the entry in column (2), the entry "29270020, 29270090" shall be substituted;
- (xviii) against serial number 2317, for the entry in column (2), the entry "29394110, 29394190" shall be substituted;
- (xix) against serial number 2318, for the entry in column (2), the entry "29394210, 29394290" shall be substituted;

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| | | <p>(xx) against serial number 2320, for the entry in column (2), the entry “29394410, 29394490” shall be substituted;</p> <p>(xxi) against serial number 2834, for the entry in column (2), the entry “33021019” shall be substituted;</p> <p>(xxii) against serial number 2835, for the entry in column (2), the entry “33021011” shall be substituted;</p> <p>(xxiii) against serial number 2836, for the entry in column (2), the entry “33021091, 33021099” shall be substituted;</p> <p>(xxiv) against serial number 3508, for the entry in column (2), the entry “39232991, 39232999” shall be substituted;</p> <p>(xxv) against serial number 3745, for the entry in column (2), the entry “41041110, 41041190” shall be substituted;</p> <p>(xxvi) against serial number 3746, for the entry in column (2), the entry “41041910, 41041990” shall be substituted;</p> <p>(xxvii) against serial number 3749, for the entry in column (2), the entry “41051010, 41051090” shall be substituted;</p> <p>(xxviii) against serial number 3751, for the entry in column (2), the entry “41062110, 41062190” shall be substituted;</p> <p>(xxix) against serial number 3753, for the entry in column (2), the entry “41063110, 41063190” shall be substituted;</p> <p>(xxx) against serial number 3756, for the entry in column (2), the entry “41069110, 41069190” shall be substituted;</p> <p>(xxxi) against serial number 4139, for the entry in column (2), the entry “47020010,47020090” shall be substituted;</p> <p>(xxxii) against serial number 4369, for the entry in column (2), the entry “48239040, 48239090” shall be substituted;</p> <p>(xxxiii) against serial number 7318, for the entry in column (2), the entry “73051131, 73051139” shall be substituted;</p> <p>(xxxiv) against serial number 7319, for the entry in column (2), the entry “73051141, 73051149” shall be substituted;</p> <p>(xxxv) against serial number 7322, for the entry in column (2), the entry “73051231, 73051239” shall be substituted;</p> |
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| | | <p>(xxxvi) against serial number 7323, for the entry in column (2), the entry “73051241, 73051249” shall be substituted;</p> <p>(xxxvii) against serial number 7326, for the entry in column (2), the entry “73051931, 73051939” shall be substituted;</p> <p>(xxxviii) against serial number 7327, for the entry in column (2), the entry “73051941, 73051949” shall be substituted;</p> <p>(xxxix) against serial number 7330, for the entry in column (2), the entry “73053111, 73053121, 73053129” shall be substituted;</p> <p>(xl) against serial number 7331, for the entry in column (2), the entry “73053119, 73053131, 73053139” shall be substituted;</p> <p>(xli) against serial number 7332, for the entry in column (2), the entry “73053911, 73053921, 73053929” shall be substituted;</p> <p>(xlii) against serial number 7333, for the entry in column (2), the entry “73053919, 73053931, 73053939” shall be substituted;</p> <p>(xliii) against serial number 7342, for the entry in column (2), the entry “73061931, 73061939” shall be substituted;</p> <p>(xliv) against serial number 7343, for the entry in column (2), the entry “73061941, 73061949” shall be substituted;</p> <p>(xlv) against serial number 7780, for the entry in column (2), the entry “81019920” shall be substituted;</p> <p>(xlvi) against serial number 8177, for the entry in column (2), the entry “84159010, 84159090” shall be substituted;</p> <p>(xlvii) against serial number 8256, for the entry in column (2), the entry “84219910, 84219990” shall be substituted;</p> <p>(xlviii) against serial number 9126, for the entry in column (2), the entry “85079010, 85079020” shall be substituted;</p> <p>(xlix) against serial number 9461, for the entry in column (2), the entry “86090010” shall be substituted;</p> <p>(l) against serial number 9462, for the entry in column (2), the entry “86090090” shall be substituted;</p> |
| 22. | Notification No. 43/2025-Customs, dated the 30 th September, 2025 published in the Gazette of India, Extraordinary, Part II, | <p>In the said notification, in the TABLE,-</p> <p>(i) against serial number 433, for the entry in column (2), the entry “08104010, 08104020, 08104090” shall be substituted;</p> |

Section 3, Sub-section (i) vide G.S.R. 730(E), dated the 30th September, 2025

- (ii) against serial number 443, for the entry in column (2), the entry “08119011, 08119012, 08119019” shall be substituted;
- (iii) against serial number 444, for the entry in column (2), the entry “08119091, 08119092, 08119099” shall be substituted;
- (iv) against serial number 447, for the entry in column (2), the entry “08134030, 08134040, 08134090” shall be substituted;
- (v) against serial number 793, for the entry in column (2), the entry “20089310, 20089390” shall be substituted;
- (vi) for S. No. 821 and the entries relating thereto, the following S. No. and entries shall be substituted, namely:-

| (1) | (2) | (3) | (4) | (5) | (6) |
|------|----------|--|-------|------|--------|
| “821 | 21069059 | Compound preparations for making non-alcoholic beverages | 45.00 | 0.00 | 0.00”; |

- (vii) against serial number 1036, for the entry in column (2), the entry “25292210, 25292290” shall be substituted;
- (viii) against serial number 1098, for the entry in column (2), the entry “26151010, 26151090” shall be substituted;
- (ix) against serial number 1495, for the entry in column (2), the entry “28419010, 28419090” shall be substituted;
- (x) serial number 1697 and the entries relating thereto shall be omitted;
- (xi) against serial number 1893, for the entry in column (2), the entry “29159011” shall be substituted;
- (xii) against serial number 1904, for the entry in column (2), the entry “29159012, 29159096, 29159099” shall be substituted;
- (xiii) against serial number 1946, for the entry in column (2), the entry “29171921” shall be substituted;
- (xiv) against serial number 1952, for the entry in column (2), the entry “29171929, 29171990” shall be substituted;
- (xv) against serial number 2002, for the entry in column (2), the entry “29183070 and 29183090” shall be substituted;
- (xvi) against serial number 2149, for the entry in column (2), the entry “29224310, 29224390” shall be substituted;
- (xvii) against serial number 2186, for the entry in column (2), the entry “29270020, 29270090” shall be substituted;

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| | | <p>(xviii) against serial number 2342, for the entry in column (2), the entry “29394110, 29394190” shall be substituted;</p> <p>(xix) against serial number 2343, for the entry in column (2), the entry “29394210, 29394290” shall be substituted;</p> <p>(xx) against serial number 2345, for the entry in column (2), the entry “29394410, 29394490” shall be substituted;</p> <p>(xxi) against serial number 2835, for the entry in column (2), the entry “33021019” shall be substituted;</p> <p>(xxii) against serial number 2836, for the entry in column (2), the entry “33021011” shall be substituted;</p> <p>(xxiii) against serial number 2837, for the entry in column (2), the entry “33021091, 33021099” shall be substituted;</p> <p>(xxiv) against serial number 3512, for the entry in column (2), the entry “39232991, 39232999” shall be substituted;</p> <p>(xxv) against serial number 3749, for the entry in column (2), the entry “41041110, 41041190” shall be substituted;</p> <p>(xxvi) against serial number 3750, for the entry in column (2), the entry “41041910, 41041990” shall be substituted;</p> <p>(xxvii) against serial number 3753, for the entry in column (2), the entry “41051010, 41051090” shall be substituted;</p> <p>(xxviii) against serial number 3755, for the entry in column (2), the entry “41062110, 41062190” shall be substituted;</p> <p>(xxix) against serial number 3757, for the entry in column (2), the entry “41063110, 41063190” shall be substituted;</p> <p>(xxx) against serial number 3760, for the entry in column (2), the entry “41069110, 41069190” shall be substituted;</p> <p>(xxxi) against serial number 4122, for the entry in column (2), the entry “47020010, 47020090” shall be substituted;</p> <p>(xxxii) against serial number 4352, for the entry in column (2), the entry “48239040, 48239090” shall be substituted;</p> <p>(xxxiii) against serial number 7301, for the entry in column (2), the entry “73051131, 73051139” shall be substituted;</p> <p>(xxxiv) against serial number 7302, for the entry in column (2), the entry “73051141, 73051149” shall be substituted;</p> <p>(xxxv) against serial number 7305, for the entry in column (2), the entry “73051231, 73051239” shall be substituted;</p> |
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| | | <p>(xxxvi) against serial number 7306, for the entry in column (2), the entry “73051241, 73051249” shall be substituted;</p> <p>(xxxvii) against serial number 7309, for the entry in column (2), the entry “73051931, 73051939” shall be substituted;</p> <p>(xxxviii) against serial number 7310, for the entry in column (2), the entry “73051941, 73051949” shall be substituted;</p> <p>(xxxix) against serial number 7313, for the entry in column (2), the entry “73053111, 73053121, 73053129” shall be substituted;</p> <p>(xl) against serial number 7314, for the entry in column (2), the entry “73053119, 73053131, 73053139” shall be substituted;</p> <p>(xli) against serial number 7315, for the entry in column (2), the entry “73053911, 73053921, 73053929” shall be substituted;</p> <p>(xlii) against serial number 7316, for the entry in column (2), the entry “73053919, 73053931, 73053939” shall be substituted;</p> <p>(xliii) against serial number 7325, for the entry in column (2), the entry “73061931, 73061939” shall be substituted;</p> <p>(xliv) against serial number 7326, for the entry in column (2), the entry “73061941, 73061949” shall be substituted;</p> <p>(xlv) against serial number 7780, for the entry in column (2), the entry “81019920” shall be substituted;</p> <p>(xlvi) against serial number 8162, for the entry in column (2), the entry “84159010, 84159090” shall be substituted;</p> <p>(xlvii) against serial number 8241, for the entry in column (2), the entry “84219910, 84219990” shall be substituted;</p> <p>(xlviii) against serial number 9097, for the entry in column (2), the entry “85079010, 85079020” shall be substituted;</p> <p>(xlix) against serial number 9430, for the entry in column (2), the entry “86090010” shall be substituted;</p> <p>(l) against serial number 9431, for the entry in column (2), the entry “86090090” shall be substituted;</p> | | | | | | | | |
|------|--|---|------|-----|-----|-----|------|---|-----------|------|
| 23. | Notification No. 11/2026-Customs , dated the 31 st March, 2026 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) <i>vide</i> G.S.R. 242(E), dated the 31 st March, 2026 | <p>In the said notification, in the TABLE I,</p> <p>(i) for S. Nos. 33 and 34 and the entries relating thereto, the following S. Nos. and entries shall be substituted, namely:-</p> <table border="1" data-bbox="797 1661 1357 1820"> <thead> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> </tr> </thead> <tbody> <tr> <td>“33.</td> <td>3301 to 3307 (except 3302 10 19, 3302 10 99, 3302 90)</td> <td>All goods</td> <td>12.5</td> </tr> </tbody> </table> | (1) | (2) | (3) | (4) | “33. | 3301 to 3307 (except 3302 10 19, 3302 10 99, 3302 90) | All goods | 12.5 |
| (1) | (2) | (3) | (4) | | | | | | | |
| “33. | 3301 to 3307 (except 3302 10 19, 3302 10 99, 3302 90) | All goods | 12.5 | | | | | | | |

| | | | |
|-----|---------------------------------------|-----------|-----|
| 34. | 3302 10 19, 3302 10 99, 3302 90 | All goods | 9”; |
|-----|---------------------------------------|-----------|-----|

(ii) for S. No. 73 and the entries relating thereto, the following S. No. and entries shall be substituted, namely:-

| (1) | (2) | (3) | (4) |
|------|---|--------------|-----|
| “73. | 4104 to 4115 (except 4104 11 10, 4104 19 10, 4105 10 10, 4106 21 10, 4106 31 10, 4106 91 10) | All goods | 9”; |

(iii) against serial number 83, for the entry in column (2), the entry “4801 to 4823 (except 4823 90 40)” shall be substituted;

(iv) S. No. 84 and the entries relating thereto shall be omitted;

(v) for S. No. 85 and the entries relating thereto, the following S. No. and entries shall be substituted, namely:-

| (1) | (2) | (3) | (4) |
|------|------------|-----------|--------|
| “85. | 4823 90 40 | All goods | 12.5”; |

(vi) against serial number 193, for the entry in column (2), the entry “8101 99 (except 8101 99 20)” shall be substituted;

(vii) for S. No. 254 and the entries relating thereto, the following S. No. and entries shall be substituted, namely:-

| (1) | (2) | (3) | (4) |
|-------|------------|-----------|-----|
| “254. | 8415 90 90 | All goods | 9”; |

(viii) for S. No. 255 and the entries relating thereto, the following S. No. and entries shall be substituted, namely:-

| (1) | (2) | (3) | (4) |
|-------|-----------------------------|-----------|--------|
| “255. | 8415 (except 8415 90 90) | All goods | 12.5”; |

(ix) for S. Nos. 279 and 280 and the entries relating thereto, the following S. Nos. and entries shall be substituted, namely:-

| (1) | (2) | (3) | (4) |
|-------|------------|-----------|-----|
| “279. | 8421 99 90 | All goods | 6.5 |
| 280. | 8421 99 10 | All goods | 9”; |

(x) for S. No. 335. and the entries relating thereto, the following S. No. and entries shall be substituted, namely:-

| (1) | (2) | (3) | (4) |
|-------|-----------------------------------|-----------|-----|
| “335. | 8507 90 (except 8507 90 20) | All goods | 9”; |

(xi) against serial number 371, for the entry in column (2), the entry “8529 10 (except 8529 10 19, 8529 10 29, 8529 10 93 and 8529 10 99)” shall be substituted;

| | | <p>(xii) for S. Nos. 373 and 374 and the entries relating thereto, the following S. Nos. and entries shall be substituted, namely:-</p> <table border="1"> <thead> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> </tr> </thead> <tbody> <tr> <td>“373.</td> <td>8529 10 99</td> <td>All goods</td> <td>10</td> </tr> <tr> <td>374.</td> <td>8529 10 93</td> <td>All goods</td> <td>9”;</td> </tr> </tbody> </table> <p>(xiii) against serial number 375, for the entry in column (2), the entry “8529 90 (except 8529 90 30 and 8529 90 90)” shall be substituted;</p> <p>(xiv) for S. Nos. 376 and 377 and the entries relating thereto, the following S. Nos. and entries shall be substituted, namely:-</p> <table border="1"> <thead> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> </tr> </thead> <tbody> <tr> <td>“376.</td> <td>8529 90 90</td> <td>All goods</td> <td>10</td> </tr> <tr> <td>377.</td> <td>8529 90 30</td> <td>All goods</td> <td>9”;</td> </tr> </tbody> </table> <p>(xv) for S. No. 406 and the entries relating thereto, the following S. No. and entries shall be substituted, namely:-</p> <table border="1"> <thead> <tr> <th>(1)</th> <th>(2)</th> <th>(3)</th> <th>(4)</th> </tr> </thead> <tbody> <tr> <td>“406.</td> <td>8601 to 8609 (except 8609 00 10)</td> <td>All goods</td> <td>9”;</td> </tr> </tbody> </table> <p>(xvi) against S. No. 501, in column (3), against item (i), for the entries “135, 152,” the entry “152,” shall be substituted;</p> | (1) | (2) | (3) | (4) | “373. | 8529 10 99 | All goods | 10 | 374. | 8529 10 93 | All goods | 9”; | (1) | (2) | (3) | (4) | “376. | 8529 90 90 | All goods | 10 | 377. | 8529 90 30 | All goods | 9”; | (1) | (2) | (3) | (4) | “406. | 8601 to 8609 (except 8609 00 10) | All goods | 9”; |
|-------|--|---|-----|-----|-----|-----|-------|------------|-----------|----|------|------------|-----------|-----|-----|-----|-----|-----|-------|------------|-----------|----|------|------------|-----------|-----|-----|-----|-----|-----|-------|--|-----------|-----|
| (1) | (2) | (3) | (4) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| “373. | 8529 10 99 | All goods | 10 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 374. | 8529 10 93 | All goods | 9”; | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| “376. | 8529 90 90 | All goods | 10 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 377. | 8529 90 30 | All goods | 9”; | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| (1) | (2) | (3) | (4) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| “406. | 8601 to 8609 (except 8609 00 10) | All goods | 9”; | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

2. This notification shall come into effect on the 1st day of May, 2026.

[F. No. 190341/139/2026-TRU]

(Dheeraj Sharma)

Under Secretary

Note:

1. The principal notification No. 85/2004-Customs, dated the 31st August, 2004 was published in the Gazette of India, Extraordinary, Part II, Section-3, Sub-section (i), *vide* number 560(E), dated the 31st August, 2004 and was last amended *vide* notification No. 36/2023-Customs, dated the 29th April, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.333(E), dated the 29th April, 2023.
2. The principal notification No. 24/2005-Customs, dated the 01st March, 2005 was published in the Gazette of India, Extraordinary, Part II, Section-3, Sub-section (i), *vide* number 122(E), dated the 01st March, 2005 and was last amended *vide* notification No. 45/2024-Customs, dated the 30th September, 2024, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.604(E), dated the 30th September, 2024.

3. The principal notification No.25/2005-Customs dated the 01st March, 2005 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.123(E), dated the 01st March, 2005 and was last amended by *vide* notification No. 34/2023-Customs, dated the 29th April, 2023, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.331(E), dated the 29th April, 2023.
4. The principal notification No.73/2005-Customs dated the 22nd July, 2005 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.498(E), dated the 22nd July, 2005 and was last amended by *vide* notification No.25/2025-Customs dated the 30th April, 2025 that was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.273(E), dated the 30th April, 2025.
5. The principal notification No.74/2005-Customs dated the 22nd July, 2005 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.499(E), dated the 22nd July, 2005 and was last amended by *vide* notification No.25/2025-Customs dated the 30th April, 2025 that was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.273(E), dated the 30th April, 2025.
6. The principal notification No.75/2005-Customs dated the 22nd July, 2005 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.500(E), dated the 22nd July, 2005 and was last amended by *vide* notification No.25/2025-Customs dated the 30th April, 2025 that was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.273(E), dated the 30th April, 2025.
7. The principal notification No.101/2007-Customs dated the 11th September, 2007 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.583(E), dated the 11th September, 2007, and was last amended by *vide* notification No.25/2025-Customs dated the 30th April, 2025 that was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.273(E), dated the 30th April, 2025.
8. The principal notification No.10/2008-Customs dated the 15th January, 2008 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.33(E), dated the 15th January, 2008, and was last amended by *vide* notification No.25/2025-Customs dated the 30th April, 2025 that was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.273(E), dated the 30th April, 2025.
9. The principal notification No.57/2009-Customs dated the 30th May, 2009 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.371(E), dated the 30th May, 2009, and was last amended by *vide* notification No.25/2025-Customs dated the 30th April, 2025 that was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.273(E), dated the 30th April, 2025.
10. The principal notification No.46/2011-Customs, dated the 01st June, 2011 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.423(E), dated the 01st June, 2011 and was last amended by *vide* notification No.25/2025-Customs dated the 30th April, 2025 that was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.273(E), dated the 30th April, 2025.

11. The principal notification No.53/2011-Customs, dated the 01st July, 2011 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R.499(E), dated the 01st July, 2011 and was last amended by *vide* notification No.25/2025-Customs dated the 30th April, 2025 that was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.273(E), dated the 30th April, 2025.
12. The principal notification No.69/2011-Customs,dated the 29th July, 2011 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.593(E), dated the 29th July, 2011 and was last amended by *vide* notification No.25/2025-Customs dated the 30th April, 2025 that was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.273(E), dated the 30th April, 2025.
13. The principal notification No.68/2012-Customs dated 31st December, 2012 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide*, number G.S.R.953(E), dated the 31st December, 2012, and was last amended by notification No.23/2022-Customs dated the 30th April, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide*, number G.S.R.326(E), dated the 30th April, 2022.
14. The principal notification No.57/2017-Customs dated 30th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide*, number G.S.R.798(E), dated the 30th June, 2017, and was last amended by notification No.10/2025-Customs dated the 01st February, 2025, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide*, number G.S.R.103(E), dated the 01st February, 2025.
15. The principal notification No.11/2018-Customs dated 02nd February, 2018 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide*, number G.S.R.114(E), dated the 02nd February, 2018, and was last amended by notification No.03/2026-Customs dated the 01st February, 2026, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide*, number G.S.R.84(E), dated the 01st February, 2026.
16. The principal notification No.50/2018-Customs dated 30th June, 2018 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide*, number G.S.R.604(E), dated the 30th June, 2018, and was last amended by *vide* notification No.25/2025-Customs dated the 30th April, 2025 that was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.273(E), dated the 30th April, 2025.
17. The principal notification No.25/2021-Customs dated 31st March, 2021 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide*, number G.S.R.241(E), dated the 31st March, 2021, and was last amended by *vide* notification No.10/2026-Customs dated the 31st March, 2026 that was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.239(E), dated the 31st March, 2026.
18. The principal notification No.22/2022-Customs dated 30th April, 2022 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide*, number G.S.R.328(E), dated the 30th April, 2022, and was last amended by *vide* notification No.09/2026-Customs dated the 31st March, 2026 that was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.238(E), dated the 31st March, 2026.
19. The principal notification No. 62/2022-Customs, dated the 26th December, 2022 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R.

904(E), dated the 26th December, 2022, and was last amended *vide* notification No. 50/2025-Customs, dated the 30th December, 2025, that was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 933(E), dated the 30th December, 2025.

20. The principal notification No. 41/2025-Customs, dated the 30th September, 2025 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 728(E), dated the 30th September, 2025 and was last amended *vide* notification No. 51/2025-Customs, dated the 30th December, 2025, that was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 937(E), dated the 30th December, 2025.
21. The principal notification No. 42/2025-Customs, dated the 30th September, 2025 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 729(E), dated the 30th September, 2025 and was last amended *vide* notification No. 52/2025-Customs, dated the 30th December, 2025, that was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 938(E), dated the 30th December, 2025.
22. The principal notification No. 43/2025- Customs, dated the 30th September, 2025 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 730 (E), dated the 30th September, 2025 and was last amended *vide* notification No. 53/2025-Customs, dated the 30th December, 2025, that was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 939(E), dated the 30th December, 2025.
23. The principal notification No. 11/2026-Customs, dated the 31st March, 2026 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 242(E), dated the 31st March, 2026.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,
SUBSECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)
Notification No. 01/2026-Central Tax (Rate)

New Delhi, the 30th April, 2026

G.S.R (E). – In exercise of the powers conferred sub-section (1) of section 9 and sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 9/2025- Central Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 641(E), dated the 17th September, 2025, namely—

In the said notification, -

(a) in Schedule I – 2.5%,

(i) against S. No. 150, for the entry in column (2), the entry “2202 99 21, 2202 99 29” shall be substituted;

(ii) against S. No. 151, for the entry in column (2), the entry “22029931, 22029939” shall be substituted;

(b) In Schedule III – 20%,

(i) against S. No. 2, for the entry in column (2), the entry “2202 99 90, 2202 99 91, 2202 99 99” shall be substituted;

(ii) against S. No. 3, for the entry in column (2), the entry “2202 99 91, 2202 99 99” shall be substituted.

2. This notification shall come into force from 1st May, 2026.

[F. No. 190341/139/2026-TRU]

(Dheeraj Sharma)
Under Secretary

Note: The principal notification No. 09/2025-Central Tax (Rate), dated the 17th September, 2025 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i) *vide* G.S.R. 641(E), dated the 17th September, 2025 and was last amended *vide* Notification No. 19/2025-Central Tax (Rate) dated the 31st December, 2025 *vide* G.S.R. 946(E), dated the 31st December, 2025.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3,
SUBSECTION (i)]

GOVERNMENT OF INDIA

MINISTRY OF FINANCE

(Department of Revenue)

Notification No. 01/2026-Integrated Tax (Rate)

New Delhi, the 30th April, 2026

G.S.R (E). – In exercise of the powers conferred by sub-section (1) of section 5 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017) and sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 9/2025-Integrated Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 642(E), dated the 17th September, 2025, namely: —

In the said notification, -

(a) in Schedule I - 5%,

(i) against S. No. 150, for the entry in column (2), the entry “2202 99 21, 2202 99 29” shall be substituted;

(ii) against S. No. 151, for the entry in column (2), the entry “22029931, 22029939” shall be substituted;

(b) In Schedule III – 40%,

(i) against S. No. 2, for the entry in column (2), the entry “2202 99 90, 2202 99 91, 2202 99 99” shall be substituted;

(ii) against S. No. 3, for the entry in column (2), the entry “2202 99 91, 2202 99 99” shall be substituted.

2. This notification shall come into force from 1st May, 2026.

[F. No. 190341/139/2026-TRU]

(Dheeraj Sharma)

Under Secretary

Note: The principal notification No. 09/2025-Integrated Tax (Rate), dated the 17th September, 2025 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i) *vide* G.S.R. 642(E), dated the 17th September, 2025 and was last amended *vide* Notification No. 19/2025-Integrated Tax (Rate) dated the 31st December, 2025 *vide* G.S.R. 947(E), dated the 31st December, 2025.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUBSECTION (i)]

GOVERNMENT OF INDIA

MINISTRY OF FINANCE

(Department of Revenue)

Notification No. 01/2026-Union Territory Tax (Rate)

New Delhi, the 30th April, 2026

G.S.R (E). – In exercise of the powers conferred by sub-section (1) of section 7 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017) and sub-section (5) of section 15 of the Central Goods and Services Tax Act, 2017(12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 9/2025- Union Territory Tax (Rate), published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), *vide* number G.S.R. 646(E), dated the 17th September, 2025, namely —

In the said notification, -

(a) in Schedule I – 2.5 %,

(i) against S. No. 150, for the entry in column (2), the entry “2202 99 21, 2202 99 29” shall be substituted;

(ii) against S. No. 151, for the entry in column (2), the entry “22029931, 22029939” shall be substituted;

(b) In Schedule III - 20%,

(i) against S. No. 2, for the entry in column (2), the entry “2202 99 90, 2202 99 91, 2202 99 99” shall be substituted;

(ii) against S. No. 3, for the entry in column (2), the entry “2202 99 91, 2202 99 99” shall be substituted;

2. This notification shall come into force from 1st May, 2026.

[F. No. 190341/139/2026-TRU]

(Dheeraj Sharma)

Under Secretary

Note: The principal notification No. 09/2025-Union Territory Tax (Rate), dated the 17th September, 2025 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i) *vide* G.S.R. 646(E), dated the 17th September, 2025 and was last amended *vide* Notification No. 19/2025- Union Territory Tax (Rate) dated the 31st December, 2025 *vide* G.S.R. 948(E), dated the 31st December, 2025.