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EDITORIAL

Friends,

The Union Budget 2026 represents a decisive step in reshaping India's direct tax framework with the introduction of the Income-Tax Act, 2025, which will come into effect from 1 April 2026. While the detailed Rules and return forms are yet to be notified, the budget proposals reflect a clear policy intent, simplification of law, rationalisation of compliance, and encouragement of voluntary disclosures, particularly for individuals and small taxpayers. In this edition, we highlights the most relevant income-tax proposals from the perspective of industry and analyses their practical implications:

A New Income-tax Law from FY 2026–27:

The Income-tax Act, 2025 replaces the existing legislation with a restructured and simplified framework. The Government has emphasised plain language drafting and better alignment between law and technology.

Hence business houses can now start implementation process to be ready with the compliance of new Income Tax law w.e.f. 01st April 2026.

Staggered Due Dates for Filing Returns:

One of the most impactful administrative reforms is the introduction of staggered timelines for filing Income-tax Returns, a long-standing demand of professionals. Under the proposed framework:

- Individuals filing ITR-1 and ITR-2, largely salaried taxpayers and non-audit cases, will continue with a due date of 31 July.
- Non-audit business cases and trusts will have an extended due date of 31 August.
- Assessees liable for audit will continue with the existing due date of 30 September.

This staggered approach is expected to ease pressure on the tax system, allow better reconciliation of data, and improve the overall quality of return filings.

Extended Time Limit for Revised Returns:

The time limit for filing a revised return has been extended from 31 December to 31 March, giving taxpayers additional time to correct omissions or mistakes. To discourage misuse, a modest fee has been prescribed ₹1,000 where total income does not exceed ₹5 lakh, and ₹5,000 in other cases.

This change acknowledges the increasing dependence on third-party data and frequent post-filing reconciliations, and should reduce disputes arising from genuine errors.

TAN Requirement Removed for Certain Property Transactions:

Under the earlier law, a buyer purchasing immovable property from a non-resident seller was required to obtain a Tax Deduction Account Number (TAN), unlike transactions involving resident sellers. This created an unnecessary compliance burden. The amendment to Section 397(1)(c) removes this anomaly by providing that resident individuals and HUFs are no longer required to obtain TAN for deducting tax on consideration paid for purchase of immovable property from non-residents. This change significantly simplifies compliance for individual buyers.

Automated Lower or Nil TDS Certificate for Small Taxpayers:

A notable reform aimed at easing cash flow concerns is the introduction of a rule-based automated process for issuance of certificates for lower or nil deduction of tax at source. Eligible small taxpayers will be able to apply electronically, and certificates will be issued or rejected based on prescribed conditions, without the need for manual intervention by the Assessing Officer.

This reform reduces discretion, improves transparency, and aligns with the Government's objective of faceless and trust-based tax administration.

Rationalisation of Minimum Alternate Tax (MAT):

The Budget proposes a comprehensive rationalisation of the MAT regime:

- MAT paid under the old tax regime will be treated as final tax, and no new MAT credit will be allowed.
- The MAT rate has been reduced from 15% to 14% of book profits.
- MAT credit set-off will be allowed only under the new tax regime, restricted to 25% of the normal tax liability for domestic companies.
- For foreign companies, MAT credit can be set off only to the extent normal tax exceeds MAT in the relevant year.

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These changes, applicable from AY 2027–28, are expected to simplify long-pending MAT credit issues and provide greater certainty in tax planning.

Rationalisation of TCS Rates:

Tax Collected at Source (TCS) provisions have been rationalised across multiple categories, including scrap, minerals, tendu leaves, and overseas tour packages. Of particular relevance are the changes under the Liberalised Remittance Scheme (LRS):

- TCS for remittances towards education and medical treatment has been reduced to 2%.
- TCS on overseas tour programme packages has been streamlined to a flat 2%, replacing the earlier tiered structure.

These measures reduce the upfront tax burden and ease liquidity constraints for individuals.

Foreign Assets of Small Taxpayers Disclosure Scheme, 2026:

To address legacy non-compliance, the Government has proposed the Foreign Assets of Small Taxpayers Disclosure Scheme, 2026. The scheme allows eligible taxpayers to declare undisclosed foreign assets or income with payment of tax or a prescribed fee, along with limited immunity from penalty and prosecution under the Black Money Act.

The scheme applies where the aggregate value of undisclosed foreign assets and income does not exceed ₹1 crore, and also covers certain cases of non-disclosure of foreign assets acquired during non-residency or from income already taxed in India. Cases involving prosecution or proceeds of crime are excluded.

This initiative is likely to encourage voluntary compliance and bring closure to genuine legacy cases.

Clarification on TDS for Supply of Manpower:

To remove ambiguity, the Budget clarifies that supply of manpower falls within the definition of "work" for TDS purposes. Consequently, payments to contractors will attract TDS at 1% for individuals and HUFs, and 2% for others, ensuring uniform application and reducing disputes.

Expanded Scope of Updated Returns:

The scope of updated returns has been expanded in two significant ways. Taxpayers are now permitted to file updated returns where losses are reduced compared to those originally claimed. Further, updated returns may also be filed after issuance of a reassessment notice, subject to payment of additional tax and interest, increased by 10%.

Importantly, income disclosed through such updated returns will not attract penalty, reinforcing the policy objective of encouraging voluntary correction.

The income-tax proposals in Union Budget 2026 indicate a clear movement towards simplification, predictability, and voluntary compliance. While the effectiveness of these reforms will depend on timely notification of Rules and smooth implementation, the overall direction is positive. It is clear that the coming year will be crucial in navigating the transition to the Income-tax Act, 2025 for optimising compliance in a rapidly evolving tax environment.

Just to reiterate, we remain available over telecom or e-mail for any clarifications.

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SYNOPSIS

TAX CALENDAR

Date	Form/Return/Challan	Reporting Period	Description
10th February	GSTR-7	Jan-26	Monthly return to be filed by individuals who deduct tax at source or TDS under the Goods and Services Tax (GST)
10th February	GSTR-8	Jan-26	Monthly return to be filed by e-commerce operators registered under the GST.
11th February	GSTR-1	Jan-26	Monthly Statement of Outward Supplies to be furnished by all normal registered taxpayers making outward supplies of goods and services or both and contains details of outward supplies of goods and services.
13th February	GSTR-1 (IFF)	Jan-26	Details of B2B Supply of a registered person with turnover upto INR 5 Crores during the preceding year and who has opted for quarterly filing of return under QRMP.
13th February	GSTR-5	Jan-26	Summary of outward taxable supplies and tax payable by a non-resident taxable person.
13th February	GSTR-6	Jan-26	Details of Input Tax Credit (ITC) received and distributed by an Input Service Distributors (ISD).
7th February	TDS/TCS Deposit	Jan-26	Due date to deposit TDS/TCS for the month of January 2026.
14th February	TDS Certificate	Dec-25	Due date for issue of TDS Certificate for tax deducted under section 194-IA, 194-IB, 194M, 194S in the month of December, 2025

INCOME TAX

NOTIFICATION

TAX EXEMPTION ON SPECIFIED INCOME OF "DISTRICT LEGAL SERVICE AUTHORITY', FARIDABAD" U/S 10(46) OF INCOME-TAX ACT, 1961

OUR COMMENT: The Central Board of Direct Taxes, Department of Revenue, Ministry of Finance issued Notification No. 17/2026 dated 05.02.2026 to notify that In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, 'District Legal Service Authority', Faridabad (PAN AAAJC0807B), constituted by Government of Haryana for every District in the State of Haryana in exercise of powers conferred by sub-section (1) of section 9 of the Legal Services Authorities Act, 1987 (Central Act No. 39 of 1987), in respect of the following specified income arising to that body, namely:-

(a) Grants received from the Punjab and Haryana High Court, Central Authority i.e. National Legal Services Authority and State Authority i.e. Haryana State Legal Services Authority for the purposes of the Legal Services Authorities Act, 1987;

(b) Grants or donation received from the Central Government or the State Government of Haryana for the purpose of the Legal Services Authorities Act, 1987;

(c) Amount received under the order of the Court;

(d) Fee received as recruitment application fee; and

(e) Interest earned on bank deposits.

2. This notification shall be effective subject to the conditions that 'District Legal Service Authority', Faridabad-

(a) shall not engage in any commercial activity;

(b) activities and the nature of the specified income shall remain unchanged throughout the financial years; and

(c) shall file return of income in accordance with the provision of clause (g) of sub-section (4C) of section 139 of the Income-tax Act, 1961.

2.1 Failure to comply with these conditions may result in the initiation of penal actions under the provisions of the Income-tax Act, 1961 and withdrawal of the exemption granted u/s 10(46) of the Act.

3. This notification shall be deemed to have been applied for assessment years 2023-2024,2024-2025 and 2025-2026 and shall apply with respect to the assessment years 2026-2027, 2027-2028.

[For further details please refer the Notification]

GST

CASE LAW

REFUND OF STATUTORY PRE-DEPOSIT MADE UNDER SECTION 107 OF THE GST ACT CANNOT BE DENIED BY INVOKING THE LIMITATION PROVISIONS OF SECTION 54 OF THE GST ACT: M/S. GTL INFRASTRUCTURE LIMITED VERSUS COMMISSIONER, STATE GOODS & SERVICES TAX, JHARKHAND: JHARKHAND HIGH COURT

OUR COMMENTS: In the instant case In the case of M/s GTL Infrastructure Limited vs. State of Jharkhand, the Jharkhand High Court has reiterated and strengthened the legal position that refund of statutory pre-deposit made under Section 107 of the GST Act is a vested right of the assessee once the appeal is decided in their favour, and such refund cannot be denied by invoking the limitation provisions of Section 54 of the CGST/SGST Act.

The petitioner had filed an appeal under Section 107 of the Jharkhand GST Act and deposited the mandatory pre-deposit as required to maintain the appeal. Upon the appeal being allowed, the petitioner applied for refund of the pre-deposit. However, the refund application was rejected through an automated order on the ground that it was time-barred under Section 54.

The High Court held that the issue is no longer res integra, as it had already been conclusively decided by the Division Bench in M/s BLA Infrastructure Pvt. Ltd. vs State of Jharkhand. The Court observed that Section 54 uses the word “may”, which is directory and not mandatory, and therefore cannot be applied rigidly to defeat a substantive right, especially where the refund arises as a consequence of an appellate order.

The Court further emphasized that statutory pre-deposit is not “tax” collected in the normal course, but a conditional deposit made solely for the purpose of pursuing an appeal. Once the appeal is allowed, the State has no authority of law to retain such amount, and doing so would violate Article 265 of the Constitution of India, which mandates that no tax shall be collected except by authority of law.

The High Court also rejected the State’s reliance on the contrary view of the Delhi High Court in Sethi Sons (India), holding that such decisions have only persuasive value and cannot override binding jurisdictional precedents. Importantly, the Court held that retention of the pre-deposit would amount to undue enrichment of the State, which is impermissible in law.

Accordingly, the writ petition was allowed, and the respondents were directed to refund the pre-deposit amount within four weeks, failing which interest at 6% per annum would be payable from the date the refund became due till actual payment

[For further details please refer the Case Law.]

FEMA

CIRCULAR

VOLUNTARY RETENTION ROUTE – IMPARTING PREDICTABILITY AND INCREASING EASE OF DOING BUSINESS

OUR COMMENTS: The Chief General Manager of the Reserve Bank of India has issued A.P. (DIR Series) Circular No. 21 dated 06.02.2026 to make the following changes to the regulatory framework governing investments under the (Voluntary Retention Route) VRR. As per the Circular, Please refer to Paragraph 15 of the Statement on Developmental and Regulatory Policies announced as a part of the Bi-monthly Monetary Policy Statement for 2025-26 dated February 06, 2026, on the Voluntary Retention Route (VRR) for FPI investments in debt instruments. Attention of Authorised Dealer Category-I (AD Category-I) banks is invited to Schedule 1 to the Foreign Exchange Management (Debt Instruments) Regulations, 2019 notified, vide Notification No. FEMA. 396/2019-RB dated October 17, 2019 and the Master Direction - Reserve Bank of India (Non-resident Investment in Debt Instruments) Directions, 2025 dated January 07, 2025 (hereinafter "Master Direction"), as amended from time to time.

2. On a review, it has been decided to make the following changes to the regulatory framework governing investments under the VRR:

a) The investment limits under the VRR shall be subsumed under the investment limit for FPI investments under the General Route. Accordingly, all investments through VRR in Central Government securities (including Treasury Bills), State Government Securities and corporate debt securities shall be reckoned under the investment limit for the respective securities under the General Route; and

b) FPIs that have availed retention periods longer than the minimum retention period stipulated in the Directions shall have the option of liquidating their portfolio, fully or partly, and exiting the VRR after the end of the minimum retention period.

3. These Directions shall come into force with effect from April 01, 2026. All existing investments under VRR on April 01, 2026, shall be transferred to the respective investment limits under the General Route. The amendments being made to the Master Direction are placed at Annex herewith.

4. AD Category – I banks may bring the contents of this circular to the notice of their constituents and customers concerned.

5. The Directions contained in this circular have been issued under sections 10(4) and 11(1) of the Foreign Exchange Management Act, 1999 (42 of 1999) and are without prejudice to permissions/approval, if any, required under any other law.

[For further details please refer the Circular]

CUSTOMS

NOTIFICATION

SEEKS TO RESCIND NOTIFICATION NO. 11/2004-CUSTOMS DATED 08.01.2004 AND NOTIFICATION NO. 27/2016-CUSTOMS DATED 31.03.2016 IN VIEW OF NEW BAGGAGE RULES, 2026.

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Notification No. 05/2026 Customs dated 01.02.2026 Notified that in exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby rescinds the following notifications of the Government of India in the Ministry of Finance (Department of Revenue), as mentioned in the following Table, except as respects things done or omitted to be done before such rescission, namely:-

Table

Sl. No.	Notifications
(1)	(2)
1.	No. 11/2004-Customs, dated the 8th January, 2004, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 24 (E), dated the 8th January, 2004.
2.	No. 27/2016-Customs, dated the 31st March, 2016, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 380(E), dated the 31st March, 2016.

2. This notification shall come into force on the 2nd of February, 2026.

[For further details please refer the Notification.]

NOTIFICATION

SEEKS TO AMEND NOTIFICATION NO. 26/2016-CUSTOMS DATED 31.03.2016 IN VIEW OF NEW BAGGAGE RULES, 2026

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Notification No. 04/2026 Customs dated 01.02.2026 Notified that in exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 26/2016-Customs, dated the 31st March, 2016, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 379(E), dated the 31st March, 2016, namely:-

in the said notification, for the words and figures "Baggage Rules, 2016", occurring at both the places, the words and figures "Baggage Rules, 2026" shall be substituted.

2. This notification shall come into force on the 2nd of February, 2026.

[For further details please refer the Notification.]

NOTIFICATION

SEEKS TO FURTHER AMEND NOTIFICATION NO. 11/2018-CUSTOMS, DATED THE 2ND FEBRUARY, 2018 AND NOTIFICATION NO.11/2021-CUSTOMS, DATED THE 1ST FEBRUARY, 2021 TO REVISE SOCIAL WELFARE SURCHARGE (SWS) AND AGRICULTURAL INFRASTRUCTURE DEVELOPMENT CESS (AIDC) APPLICABLE ON CERTAIN ITEMS.

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Notification No. 03/2026 Customs dated 01.02.2026 Notified in exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) read with sections 110 of the Finance Act, 2018 (13 of 2018) and 124 of the Finance Act, 2021 (13 of 2021), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby amends the following notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of the TABLE below, to the extent specified in the corresponding entries in column (3) of the said TABLE, namely:-

TABLE

S. No.	Notification No. and Date	Amendments
(1)	(2)	(3)
1.	11/2018-Customs, dated the 2nd February, 2018, published in the Gazette of India, Extra	In the said notification, in the TABLE,- (i) against Sl. No. 1, in column (2), (a) after the figures "2009 19 00,", the figures "2106 90 51," shall be inserted with effect from the 1st May, 2026;

	ordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 114(E), dated the 2nd February, 2018	(b) after the figures "2208,", the figures "2504, 2506," shall be inserted with effect from the 1st May, 2026; (c) after the figures "2516 12 00,", the figures "2811 22 00," shall be inserted with effect from the 1st May, 2026; (d) after the figures "3406,", the figures "3801," shall be inserted with effect from the 1st May, 2026; (ii) Sl. No. 7 and the entries relating thereto shall be omitted with effect from the 1st May, 2026; (iii) Sl. No. 8H and the entries relating thereto shall be omitted with effect from the 1st April, 2026; (iv) for Sl. No. 54A and the entries relating thereto, the following Sl. No. and entries shall be substituted with effect from the 1st April, 2026, namely:- nt catalyst or ash containing precious met der heading 7112."; (v) for Sl. No. 59 and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:- (1) | (2) "59. | All goods falling under heading 9503.";
2.	11/2021-Customs, dated the 1st February, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 69(E), dated the 1st February, 2021	In the said notification, in the TABLE,- (i) for Sl. No. 13A and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:- | (3) 1 | All goods other than goods covered under Nos. 155 and 156 of TABLE I of notificati No. 45/2025-Customs, dated t 24th October, 2025 (ii) against Sl. No. 20, in column (3), item (iv) shall be omitted witheffect from 1st April, 2026.

2. Save as otherwise provided, this notification shall come into force on the 2nd day of February, 2026.

[For further details please refer the Notification.]

NOTIFICATION

SEEKS TO FURTHER AMEND NOTIFICATION NO. 45/2025-CUSTOMS DATED THE 24TH OCTOBER, 2025 TO NOTIFY BASIC CUSTOMS DUTY RELATED CHANGES.

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Notification No. 02/2026 Customs dated 01.02.2026 Notified that in exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and sub-section (12) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 45/2025-Customs, dated the 24th October, 2025, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 781(E), dated the 24th October, 2025, namely: —

In the said notification, -

I. in TABLE I, -

(1) S. No. 1 and the entries relating thereto shall be omitted;

(2) S. No. 4 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(3) against S. No. 5, in column (3), the following proviso shall be inserted at the end, namely:"Provided that nothing contained in this S.No. shall have effect after the 31st March, 2028";

(4) S. No. 7 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(5) S. No. 10 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(6) against S. No. 12, in column (6), for the entries, the entries "3 and 88" shall be substituted;

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(7) S. No. 13 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(8) against S. No. 14, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(9) S. No. 24 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(10) S. No. 25 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(11) S. No. 26 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(12) S. No. 27 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(13) S. No. 30 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(14) S. No. 31 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(15) S. No. 32 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(16) S. No. 33 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(17) S. No. 34 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(18) S. No. 40 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(19) against S. No. 58, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(20) against S. No. 61, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(21) S. No. 62 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(22) S. No. 63 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(23) S. No. 64 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(24) S. No. 65 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(25) S. No. 67 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(26) S. No. 68 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(27) against S. No. 69, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(28) S. No. 76 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(29) S. No. 83 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(30) against S. No. 84, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(31) after S. No. 84 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"84A.	2612 20 00	Monazite	Nil	-	-";

(32) against S. No. 85, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(33) S. No. 86 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(34) S. No. 87 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(35) S. No. 93 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2026;

(36) S. No. 95 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2026;

(37) against S. No. 98, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

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(38) against S. No. 99, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(39) S. No. 107 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2026;

(40) S. No. 109 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(41) S. No. 110 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(42) after S. No. 110 and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"110A.	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	-	3
110B.	2841 90 00	Salts of oxometallic or peroxometallic acids of Beryllium and Rhenium	Nil	-	-";

(43) against S. No. 111, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(44) after S. No. 111 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"111A.	2846	Compounds, inorganic or organic of rare earth metals	Nil	-	-";

(45) against S. No. 112, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(46) S. No. 113 and the entries relating thereto shall be omitted;

(47) against S. No. 114, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(48) S. No. 115 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(49) S. No. 116 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(50) S. No. 117 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2026;

(51) S. No. 118 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(52) against S. No. 119, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(53) S. No. 123 and the entries relating thereto shall be omitted;

(54) S. No. 126 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(55) S. No. 128 and the entries relating thereto shall be omitted;

(56) S. No. 132 and the entries relating thereto shall be omitted;

(57) for S. No. 134 and the entries relating thereto, the following S. No. and entries shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"134.	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	-	3 and 15";

(58) S. No. 135 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(59) S. No. 137 and the entries relating thereto shall be omitted;

(60) against S. No. 138, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(61) S. No. 139 and the entries relating thereto shall be omitted;

(62) against S. No. 140,-

(a) in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(b) in column (6), for the entries, the entries "3 and 88" shall be substituted;

(63) against S. No. 141, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(64) against S. No. 142,-

(a) in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(b) in column (6), for the entries, the entries "3 and 88" shall be substituted;

(65) for S. No. 143 and the entries relating thereto, the following S.No. and entries shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"143.	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	-	3 and 88";

(66) against S. No. 144, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(67) S. No. 145 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2026;

(68) against S. No. 146, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(69) S. No. 147 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(70) against S. No. 148, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(71) against S. No. 150, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(72) S. No. 154 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2026;

(73) against S. No. 155, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(74) against S. No. 156, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(75) S. No. 157 and the entries relating thereto shall be omitted;

(76) S. No. 159 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(77) against S. No. 160, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(78) S. No. 161 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(79) against S. No. 162, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

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(80) against S. No. 163, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;

(81) against S. No. 164, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;

(82) S. No. 165 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(83) S. No. 169 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(84) S. No. 171 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(85) S. No. 172 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2026;

(86) against S. No. 173, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;

(87) against S. No. 174, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;

(88) against S. No. 175, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;

(89) against S. No. 184, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;

(90) against S. No. 185, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;

(91) against S. No. 192, in column (3), the following proviso shall be inserted at the end, namely: -

“Provided that nothing contained in this S.No. shall have effect after the 31st March, 2027”;

(92) against S. No. 193, in column (3), the following proviso shall be inserted at the end, namely: -

“Provided that nothing contained in this S.No. shall have effect after the 31st March, 2027”;

(93) against S. No. 194, in column (3), the following proviso shall be inserted at the end, namely: - “Provided that nothing contained in this S.No. shall have effect after the 31st March, 2027”;

(94) against S. No. 195, in column (3), the following proviso shall be inserted at the end, namely: - “Provided that nothing contained in this S.No. shall have effect after the 31st March, 2027”;

(95) S. No. 201 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2026;

(96) S. No. 204 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(97) against S. No. 205, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;

(98) against S. No. 208, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;

(99) against S. No. 209, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;

(100) S. No. 213 and the entries relating thereto shall be omitted;

(101) against S. No. 214, in column (3), against item (i), for the entries “210, 212 and 213”, the entries “210 and 212” shall be substituted;

(102) S. No. 217 and the entries relating thereto shall be omitted;

(103) S. No. 218 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2026;

(104) S. No. 219 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2026;

(105) S. No. 220 and the entries relating thereto shall be omitted;

(106) S. No. 221 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(107) for S. No. 222 and the entries relating thereto, the following S. No. and entries shall be substituted, namely:-

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(1)	(2)	(3)	(4)	(5)	(6)
"222.	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	-	3";

(108) S. No. 223 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(109) S. No. 224 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(110) S. No. 225 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(111) S. No. 226 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(112) after S. No. 226 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"226A.	8112 92 00	Unwrought; waste and scrap; powders of : — (i) Gallium (ii) Germanium (iii) Indium (iv) Niobium (v) Vanadium	Nil	-	-";

(113) against S. No. 227, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(114) after S. No. 227 and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"227A.	8401 30 00	All goods, for generation of nuclear power	Nil	-	-
227B.	8401 40 00	The following goods for the generation of nuclear power, namely:- (i) Control and Protection Absorber Rods; (ii) Burnable Absorber Rods	Nil	-	-";

(115) against S. No. 228, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(116) against S. No. 229, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(117) for S. No. 230 and the entries relating thereto, the following entries shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"230.	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:-	5%	-	29
		(a) Special bearings,	5%	-	29
		(b) Gear box,			
		(c) Yaw Components,	5%	-	29
		(d) Wind turbine Controllers			
		(2) Parts for the manufacture or the maintenance of blades for	5%	-	3 and 25";

		rotor of wind operated electricity generators (3) Balsa Wood, Carbon Fibre for the wind operated electricity generator blades (4) Forged steel rings, falling under tariff item 7326 90 99, for manufacture of special bearings for use in wind operated electricity generators: **Provided** that nothing contained in this S.No. shall have effect after the 31st March, 2028			

(118) S. No. 231 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2026;

(119) against S. No. 232, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;

(120) against S. No. 233, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;

(121) against S. No. 234, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;

(122) against S. No. 235, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;

(123) S. No. 236 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2026;

(124) against S. No. 237, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;

(125) against S. No. 238, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;

(126) against S. No. 239, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;

(127) S. No. 243 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2026;

(128) against S. No. 246, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;

(129) against S. No. 247, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;

(130) S. No. 255 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(131) against S. No. 256, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;

(132) S. No. 257 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(133) S. No. 258 and the entries relating thereto shall be omitted;

(134) S. No. 259 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(135) against S. No. 267, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;

(136) against S. No. 268, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;

(137) against S. No. 269, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;

(138) against S. No. 270, in column (3), in the proviso, for the figures, letters and word “31st March, 2026”, the figures, letters and word “31st March, 2028” shall be substituted;

(139) S. No. 271 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2026;

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(140) against S. No. 272, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(141) against S. No. 273, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(142) against S. No. 274, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(143) S. No. 275 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2026;

(144) S. No. 276 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2026;

(145) against S. No. 277, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(146) after S. No. 278 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"278A.	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	-	3";

(147) against S. No. 280, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(148) S. No. 284 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(149) S. No. 285 and the entries relating thereto shall be omitted;

(150) S. No. 287 and the entries relating thereto shall be omitted;

(151) S. No. 291 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2026;

(152) against S. No. 292, in column (3), for the proviso, the following provisos shall be substituted, namely:-

"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.";

(153) against S. No. 293, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(154) against S. No. 294, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(155) against S. No. 295, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(156) against S. No. 296, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(157) against S. No. 297, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(158) against S. No. 302, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(159) against S. No. 303, in column (3), the proviso shall be omitted;

(160) S.No. 303 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

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(161) against S. No. 306, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(162) S. No. 309 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2026;

(163) S. No. 310 and the entries relating thereto shall be omitted;

(164) S. No. 312 and the entries relating thereto shall be omitted with effect from the 1st day of May, 2026;

(165) against S. No. 314, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(166) against S. No. 319, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(167) against S. No. 320, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(168) against S. No. 321, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(169) against S. No. 333, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(170) against S. No. 334, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(171) after S.No. 334 and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"334A.	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	-	3 and 89";

(172) against S. No. 335, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(173) after S.No. 335 and the entries relating thereto, the following S.No. and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"335A.	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	-	3";

(174) against S. No. 336, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(175) against S. No. 337, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(176) against S. No. 338, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(177) against S. No. 339, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(178) against S. No. 340, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(179) against S. No. 341, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(180) against S. No. 342, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(181) against S. No. 343, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(182) against S. No. 345, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(183) against S. No. 348, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(184) against S. No. 350, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(185) against S. No. 353, in column (3), the proviso shall be omitted;

(186) against S. No. 355, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(187) against S. No. 356, in column (3), the proviso shall be omitted;

(188) S. No. 370 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2026;

(189) S. No. 372 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2026;

(190) against S. No. 375, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(191) against S. No. 376, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(192) against S. No. 377, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(193) against S. No. 382, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(194) against S. No. 386, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(195) against S. No. 387, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(196) against S. No. 388, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(197) against S. No. 392, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(198) against S. No. 396, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(199) S. No. 397 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2026;

(200) against S. No. 415, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(201) against S. No. 440, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

II. in the ANNEXURE to TABLE I,-

(a) against Condition No. 5, in corresponding column Condition, in (ii), for the entry "1%", the entry "3%" shall be substituted;

(b) after Condition No. 87, the following Conditions shall be inserted, namely:-

Condition No.	Condition
"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.
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.";

III. in the LISTS appended to TABLE I,-

(a) 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.";

(b) 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.";

IV. in the TABLE II,-

(a) against S. No. 1, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(b) against S. No. 2, in column (3), in the proviso, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted;

(c) for S. No. 66 and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)

"66.	9801	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	-	20 and 34";

V. In the ANNEXURE TO TABLE II, after Condition No. 33, the following condition shall be inserted, namely:-

Condition No.	Condition
"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.";

VI. in the Lists appended to TABLE II,-

(a) in List 2, after Sl. No. 13 and the entries relating thereto, the following Sl. No. and the entries relating thereto shall be inserted, namely:-

"14.	Any other Nuclear Power Project sponsored by the Department of Atomic Energy in compliance with the Project Import Regulations, 1986.";

VII. In Table IV, Sl. No. 1 and the entries relating thereto shall be omitted with effect from the 1st day of April, 2026;

2. Save as otherwise provided, this notification shall come into force on the 2nd day of February, 2026.

[For further details please refer the Notification.]

NOTIFICATION

SEEKS TO AMEND FIVE NOTIFICATIONS FOR EXTENDING THEIR VALIDITY BY A FURTHER PERIOD OF TWO YEARS TILL 31ST MARCH, 2028, AND FOR MAKING AMENDMENTS TO NOTIFICATION NO. 25/2002-CUSTOMS, DATED 1ST MARCH, 2002, AND NOTIFICATION NO. 36/2024-CUSTOMS, DATED 23RD JULY, 2024.

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Notification No. 01/2026 Customs dated 01.02.2026 Notified that in exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) read with Section 110 of Finance Act, 2018 (13 of 2018), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby amends the following notifications of 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 No. and date**	**Amendments**
(1)	**(2)**	**(3)**
1.	Notification No. 248-Cus, dated the 2nd August, 1976, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 617(E), dated the 2nd August, 1976.	In the said notification, in the second paragraph, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted.
2.	Notification No. 32/1997-Customs dated 1st April 1997 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 188 (E), dated the 1st April, 1997	In the said notification, in the second paragraph, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted.
3.	Notification No. 24/2001-Customs, dated 1st March, 2001, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 123(E), dated the 1st March, 2001	In the said notification, in the second paragraph, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted.
4.	Notification No. 25/2001-Customs, dated 1st March, 2001 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 124(E), dated the 1st March, 2001	In the said notification, in the second paragraph, for the figures, letters and word "31st March, 2026", the figures, letters and word "31st March, 2028" shall be substituted.
5.	Notification No. 25/2002-Customs, dated the 1st March, 2002, published in	In the said notification, in the TABLE, against S. No. 69A, in column (3), after

	the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 122(E), dated the 1st March, 2002	the words "Electrically Operated Vehicles", the words "or Battery Energy Storage Systems (BESS)" shall be inserted;
6.	Notification No. 36/2024-Customs, dated the 23rd July, 2024, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 439(E), dated the 23rd July, 2024	In the said notification,- (i) in the Table, Sl. Nos. 5, 6, 7, 8, 9, 10, 12, 13, 14, 21, 38, 39, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55 and entries relating thereto shall be omitted; (ii) to the second paragraph, the following proviso shall be inserted, namely:- "Provided that nothing contained in this notification shall have effect after the 30th day of April, 2026.".
7.	Notification No. 29/2025-Customs, dated the 9th May, 2025, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 302(E), dated the 9th May, 2025	In the said notification, after the TABLE and before the ANNEXURE, the following paragraph shall be inserted, namely:- "2. Nothing contained in this notification shall have effect after the 31st March, 2028.".

2. This notification shall come into force on the 2nd day of February, 2026.

[For further details please refer the Notification.]

NOTIFICATION

FIXATION OF TRAIFF VALUES - EDIBLE OILS, BRASS SCRAP, POPPY SEEDS, ARECA NUT, GOLD AND SLIVER ETC, (INCLUDING CRUDE PALM OIL, RBD PALM OIL, OTHERS)

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Notification No. 18/2026 Customs(N.T) dated 05.02.2026 Notified that in exercise of the powers conferred by sub-section (2) of section 14 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes & Customs, being satisfied that it is necessary and expedient to do so, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 36/2001-Customs (N.T.), dated the 3rd August, 2001, published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide number S. O. 748 (E), dated the 3rd August, 2001, namely:-

In the said notification, for TABLE-1, TABLE-2, and TABLE-3 the following Tables shall be substituted, namely: -

TABLE-1

Sl. No.	Chapter/ heading/ subheading/tariff item	Description of goods	Tariff value (US $Per Metric Tonne)
(1)	**(2)**	**(3)**	**(4)**
1	1511 10 00	Crude Palm Oil	1066 (i.e., no change)
2	1511 90 10	RBD Palm Oil	1075 (i.e., no change)
3	1511 90 90	Others – Palm Oil	1071 (i.e., no change)
4	1511 10 00	Crude Palmolein	1079 (i.e., no change)
5	1511 90 20	RBD Palmolein	1082 (i.e., no change)
6	1511 90 90	Others – Palmolein	1081 (i.e., no change)
7	1507 10 00	Crude Soya bean Oil	1186 (i.e., no change)
8	7404 00 22	Brass Scrap (all grades)	7284 (i.e., no change)

TABLE-2

Sl. No.	Chapter/ heading/ subheading/tariff item	Description of goods	Tariff value (US $)
(1)	**(2)**	**(3)**	**(4)**
1.	71 or 98	Gold, in any form, in respect of which the benefit of entries at serial number 194 of the Notification No. 45/2025-Customs dated 24.10.2025 is availed	1605 per 10 grams
2.	71 or 98	Silver, in any form, in respect of which the	2934 per kilogram

		benefit of entries at serial number 195 of the Notification No. 45/2025-Customs dated 24.10.2025 is availed	
3.	71	(i) Silver, in any form, other than medallions and silver coins having silver content not below 99.9% or semi-manufactured forms of silver falling under subheading 7106 92; (ii) Medallions and silver coins having silver content not below 99.9% or semi-manufactured forms of silver falling under sub-heading 7106 92, other than imports of such goods through post, courier or baggage. **Explanation**. - For the purposes of this entry, silver in any form shall not include foreign currency coins, jewellery made of silver or articles made of silver.	2934 per kilogram
4.	71	(i) Gold bars, other than tola bars, bearing manufacturer's or refiner's engraved serial number and weight expressed in metric units; (ii) Gold coins having gold content not below 99.5% and gold findings, other than imports of such goods through post, courier or baggage. Explanation. - For the purposes of this entry,	1605 per 10 grams
		"gold findings" means a small component such as hook, clasp, clamp, pin, catch, screw back used to hold the whole or a part of a piece of Jewellery in place.	

TABLE-3

Sl. No.	Chapter/ heading/ subheading/tariff item	Description of goods	Tariff value (US $ Per Metric Ton)
(1)	**(2)**	**(3)**	**(4)**
1	080280	Areca nuts	7679 (i.e., no change)"

2. This notification shall come into force with effect from the 6th day of February, 2026.

[For further details please refer the Notification]

NOTIFICATION

FIXATION OF TARIFF VALUE OF EDIBLE OILS, BRASS SCRAP, ARECA NUT, GOLD AND SILVER

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Notification No. 17/2026 Customs (N.T)dated 03.02.2026 Notified that in exercise of the powers conferred by sub-section (2) of section 14 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes & Customs, being satisfied that it is necessary and expedient to do so, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 36/2001-Customs (N.T.), dated the 3rd August, 2001, published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide number S. O. 748 (E), dated the 3rd August, 2001, namely:-

In the said notification, for TABLE-1, TABLE-2, and TABLE-3 the following Tables shall be substituted, namely: -

TABLE-1

Sl. No.	Chapter/ heading/ sub-heading/tariff item	Description of goods	Tariff value (US $Per Metric Tonne)
(1)	(2)	(3)	(4)

1	1511 10 00	Crude Palm Oil	1066 (i.e., no change)
2	1511 90 10	RBD Palm Oil	1075 (i.e., no change)
3	1511 90 90	Others – Palm Oil	1071 (i.e., no change)
4	1511 10 00	Crude Palmolein	1079 (i.e., no change)
5	1511 90 20	RBD Palmolein	1082 (i.e., no change)
6	1511 90 90	Others – Palmolein	1081 (i.e., no change)
7	1507 10 00	Crude Soya bean Oil	1186 (i.e., no change)
8	7404 00 22	Brass Scrap (all grades)	7284 (i.e., no change)

TABLE-2

Sl. No.	Chapter/ heading/ sub-heading/tariff item	Description of goods	Tariff value (US $)
(1)	(2)	(3)	(4)
1.	71 or 98	Gold, in any form, in respect of which the benefit of entries at serial number 194 of the Notification No. 45/2025-Customs dated 24.10.2025 is availed	1604 per 10 grams
2.	71 or 98	Silver, in any form, in respect of which the benefit of entries at serial number 195 of the Notification No. 45/2025-Customs dated 24.10.2025 is availed	3339 per kilogram
3.	71	(i) Silver, in any form, other than medallions and silver coins having silver content not below 99.9% or semi-manufactured forms of silver falling under sub-heading 7106 92; (ii) Medallions and silver coins having silver content not below 99.9% or semi-manufactured forms of silver falling under sub-heading 7106 92, other than imports of such goods through post, courier or baggage. **Explanation.** - For the purposes of this entry, silver in any form shall not include foreign currency coins, jewellery made of silver or articles made of silver.	3339 per kilogram
4.	71	(i) Gold bars, other than tola bars, bearing manufacturer's or refiner's engraved serial number and weight expressed in metric units; (ii) Gold coins having gold content not below 99.5% and gold findings, other than imports of such goods through	1604 per 10 grams

		post, courier or baggage. **Explanation.** - For the purposes of this entry, "gold findings" means a small component such as hook, clasp, clamp, pin, catch, screw back used to hold the whole or a part of a piece of Jewellery in place.	

TABLE-3

Sl. No.	Chapter/ heading/ sub-heading/tariff item	Description of goods	Tariff value (US $ Per Metric Ton)
(1)	(2)	(3)	(4)
1	080280	Areca nuts	7679 (i.e., no change)"

2. This notification shall come into force with effect from the 4th day of February, 2026.

[For further details please refer the Notification]

NOTIFICATION

FIXATION OF TARIFF VALUE OF EDIBLE OILS, BRASS SCRAP, ARECA NUT, GOLD AND SILVER

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Notification No. 16/2026 Customs (N.T) dated 03.02.2026 Notified that In exercise of the powers conferred by sub-section (2) of section 14 of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes & Customs, being satisfied that it is necessary and expedient to do so, hereby makes the following amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 36/2001-Customs (N.T.), dated the 3rd August, 2001, published in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-section (ii), vide number S. O. 748 (E), dated the 3rd August, 2001, namely:-

In the said notification, for TABLE-1, TABLE-2, and TABLE-3 the following Tables shall be substituted, namely: -

TABLE-1

Sl. No.	Chapter/ heading/ sub-heading/tariff item	Description of goods	Tariff value (US $Per Metric Tonne)
(1)	(2)	(3)	(4)
1	1511 10 00	Crude Palm Oil	1066 (i.e., no change)
2	1511 90 10	RBD Palm Oil	1075 (i.e., no change)
3	1511 90 90	Others – Palm Oil	1071 (i.e., no change)
4	1511 10 00	Crude Palmolein	1079 (i.e., no change)
5	1511 90 20	RBD Palmolein	1082 (i.e., no change)
6	1511 90 90	Others – Palmolein	1081 (i.e., no change)
7	1507 10 00	Crude Soya bean Oil	1186 (i.e., no change)
8	7404 00 22	Brass Scrap (all grades)	7284 (i.e., no change)

TABLE-2

Sl. No.	Chapter/ heading/ sub-heading/tariff item	Description of goods	Tariff value (US $)
(1)	(2)	(3)	(4)
1.	71 or 98	Gold, in any form, in respect of which the benefit of entries at serial number 194 of the Notification No. 45/2025-Customs dated 24.10.2025 is availed	1604 per 10 grams
2.	71 or 98	Silver, in any form, in respect of which the benefit of entries at serial number 195 of the Notification No. 45/2025-Customs dated 24.10.2025 is availed	3339 per kilogram
3.	71	(i) Silver, in any form, other than medallions	3339 per kilogram

		and silver coins having silver content not below 99.9% or semi-manufactured forms of silver falling under sub-heading 7106 92; (ii) Medallions and silver coins having silver content not below 99.9% or semi-manufactured forms of silver falling under sub-heading 7106 92, other than imports of such goods through post, courier or baggage. **Explanation.** - For the purposes of this entry, silver in any form shall not include foreign currency coins, jewellery made of silver or articles made of silver.	
4.	71	(i) Gold bars, other than tola bars, bearing manufacturer's or refiner's engraved serial number and weight expressed in metric units; (ii) Gold coins having gold content not below 99.5% and gold findings, other than imports of such goods through post, courier or baggage. **Explanation.** - For the purposes of this entry, "gold findings" means a small component such as hook, clasp, clamp, pin, catch, screw back used to hold the whole or a part of a piece of Jewellery in place.	1604 per 10 grams

TABLE-3

Sl. No.	Chapter/ heading/ sub-heading/ tariff item	Description of goods	Tariff value (US $ Per Metric Ton)
(1)	(2)	(3)	(4)
1	080280	Areca nuts	7679 (i.e., no change)"

2. This notification shall come into force with effect from the 1[3rd day of February], 2026.

[For further details please refer the Notification]

NOTIFICATION

SEEKS TO NOTIFY THE CUSTOMS BAGGAGE (DECLARATION AND PROCESSING) REGULATIONS, 2026

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Notification No. 15/2026 Customs (N.T) dated 01.02.2026 Notified that in exercise of the powers conferred by section 81 of the Customs Act, 1962 (52 of 1962) and in supersession of the Passenger's Baggage (Levy of Fees) Regulations, 1966, the Baggage (Transit to Customs Stations) Regulations, 1967 and the Customs Baggage Declaration Regulations, 2013, except as respects things done or omitted to be done before such supersession, the Board hereby makes the following regulations, namely: -

1. Short title, application and commencement. –

(1) These regulations may be called the Customs Baggage (Declaration and Processing) Regulations, 2026.

(2) These regulations shall apply to baggage including any package comprised therein of the passengers coming to India or going outside India.

(3) They shall come into force on the 2nd of February, 2026.

2. Definitions. – (1) In this regulation, unless the context otherwise requires, —

(a) "Act" means the Customs Act, 1962 (52 of 1962);

(b) "automated system" means the portal accessible through the URL https://www.icegate.gov.in or web application or mobile application namely, Atithi;

(c) "Customs Baggage Declaration or CBD" means a declaration form appended to these regulations;

(d) "Green Channel" means a walk-through channel for the use of passengers who are not required to report to red channel;

(e) "Red Channel" means a dedicated walk-through channel for use of passengers who makes declaration of goods for payment of duty excluding payment of duty which has already been made or carrying goods subject to import prohibitions specified in CBD-I;

(f) "supporting documents" means the documents in the electronic form or otherwise, relevant to the declaration of the baggage under section 77 of the Act;

(g) "tourist of Indian origin", includes Non- Resident Indians and Overseas Citizen of India cardholders and these expressions shall have the same meanings as assigned to them under any other laws for the time being in force.

(2) The words and expressions used and not defined in these regulations but defined in the Customs Act, 1962 (52 of 1962) shall have the same meaning as assigned to them in the said Act or the rules made thereunder.

3. Manner of declaration of baggage arriving in India. – (1) All passengers arriving in India who are carrying dutiable or prohibited goods, before entering the Green Channel shall declare electronically their accompanied baggage in CBD-I alongwith the supporting documents, if any, through the automated system:

Provided that the passenger shall declare the currency in Currency Declaration Form appended to these regulations, as required under the provisions of the Foreign Exchange Management Act, 1999 (42 of 1999):

Provided further that the passenger shall declare in advance, the details of a No Objection Certificate (NOC) for pets in accordance with the guidelines issued by the Animal Quarantine and Certification Services, Department of Animal Husbandry and Dairying or import authorization issued by the Directorate General of Foreign Trade.

(2) With respect to unaccompanied baggage containing dutiable personal effects for satisfying daily necessities of life, the passenger shall declare the contents electronically in CBD-II along with the supporting documents, if any.

(3) Notwithstanding anything contained in sub-regulations (1) or (2), the Assistant Commissioner of Customs or Deputy Commissioner of Customs, as the case may be, in cases where declaration has not been made electronically, allow the declaration to be made in any other manner, on arrival.

(4) The declaration may also be made electronically three days before the arrival of the passenger in respect of accompanied baggage or three days before the arrival of the baggage in respect of unaccompanied baggage, as the case may be:

Provided that the declaration made in this sub-regulation shall not be deemed to be declaration under section 77 of the Act but shall be counted from the date of arrival of the passenger or unaccompanied baggage, as the case may be.

(5) The baggage declaration filed electronically or otherwise shall be subjected to verification primarily on the basis of risk-based evaluation.

Explanation. –For the purposes of this regulation, it is hereby clarified that the passengers arriving in India who are carrying dutiable or prohibited goods and have declared electronically their accompanied baggage, may update details regarding the same till the date and time of their arrival.

4. Manner of declaration of temporary import or re-import of baggage. – (1) The passengers who are carrying any article of personal effects other than used personal effects, required for satisfying daily necessities of life, to be taken out from India and are intending to avail duty free clearance at the time of return, shall declare electronically or otherwise such articles in advance before their departure from India.

(2) The passenger shall be issued an export certificate in CBD-III for the declaration made in sub-regulation (1).

(3) The export certificate issued shall be valid until the first arrival of the passenger in India or for a period of six months, whichever is earlier, for re-import of the personal effects other than used personal effects required for satisfying daily necessities of life by the passenger, subject to risk-based verification and compliance.

(4) The tourist who are carrying any article of personal effects other than used personal effects required for satisfying daily necessities of life, required for his stay in India and intending to avail temporarily free of duty imports subject to re-export till the time of first departure of the tourists from India or

within six months, whichever is earlier, shall declare electronically or otherwise such articles at the time of arrival.

(5) The tourist may be issued a temporary baggage import certificate in CBD-IV for the declaration made in sub-regulation (4) and shall be produced alongwith the articles before Customs at the time of departure.

5. Examination and clearance of baggage. – (1) The passenger who made the declaration shall present the baggage to the Customs Officer at the Red Channel or customs notified area for clearance, as the case may be, for verification including examination thereof.

(2) Where the proper officer is satisfied that any baggage declared does not contain prohibited goods and on verification of payment of duty, bona fide baggage shall be allowed for clearance and in any other case, the action may be initiated in accordance with the provisions of the Act.

6. Transit of unaccompanied baggage to customs stations. – Where the unaccompanied baggage of any passenger imported into any of the customs station are mentioned in the arrival manifest or import manifest or import report, as the case may be, for transshipment, based on the request of the passenger for clearance in any other customs station, other than the customs station at which the baggage has arrived, such baggage may be permitted to be transported to the customs station at which the passenger desires, by air or by rail or by road, subject to the following conditions, namely:—

(a) where all arrangements are made by the passenger or his agent for the transport of such baggage from the customs station of arrival to the customs station at which he desires to have such baggage cleared, for its booking to that station and for its transport to that customs station;

(b) the baggage shall be sealed at the customs station of arrival in the presence of the passenger or his authorised representative;

(c) the authorised carrier of the goods shall be allowed transportation of the goods upon execution of bond and security to the satisfaction of the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, at the customs station of arrival.

7. Custody and disposal of baggage. – (1) Where baggage contains prohibited or dutiable goods, the proper officer may, either at the request of the passenger or otherwise, detain such goods for the purpose of being returned to the passenger on his leaving India or otherwise in CBD-V.

(2) The baggage so detained or unclaimed shall remain in the custody of the customs or any other person as approved by the Principal Commissioner of Customs or Commissioner of Customs, as the case may be:

Provided that the charges for the baggage including any package comprised therein, detained or seized from passengers or taken over as unclaimed and subsequently released or returned, shall be collected at the time when the baggage or package is released or returned:

Provided further that no charge shall be levied in respect of any baggage or package detained by the customs authorities but released to the passenger on the ground that it has been found to be bona fide.

(3) The detained baggage or unclaimed, if not cleared or re-exported within the period of six months from the arrival of the passenger or such extended period not more than six months to the satisfaction of the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, whichever is later, such baggage may, after notice to the passenger and with the permission of the proper officer, be sold or otherwise disposed of by the person having the custody thereof.

(4) Where the baggage is to be sold, the sale proceeds shall be appropriated towards, namely: –

(a) to the payment of the expenses of the sale;

(b) to the payment of the freight and other charges, if any, payable in respect of the goods sold, to the carrier, if notice of such charges has been given to the person having custody of the goods;

(c) to the payment of the duty, if any, on the goods sold;

(d) to the payment of the charges in respect of the goods sold due to the person having the custody of the goods;

(e) to the payment of any amount due from the owner of the goods to the Central Government under the provisions of this Act or any other law relating to customs; and the balance, if any, shall be paid to the owner of the goods:

Provided that where it is not possible to pay the balance of sale proceeds, if any, to the owner of the goods within a period of six months from the date of sale of such goods or such further period as the Principal Commissioner of Customs or Commissioner of Customs may allow, such balance of sale proceeds shall be paid to the Central Government.

8. Filing other than passenger. – (1) Any declaration which is required to be filed by a passenger may also be filed by any other person so authorised by the passenger in respect of unaccompanied baggage.

(2) In case of a passenger who has not attained the age of eighteen years, the declaration may be filed only by a family member or a legal guardian:

Provided that if such passenger is travelling alone, the declaration may be filed by that passenger.

9. Retention of records. – The declaration and all supporting documents shall be retained for a period of five years from the date of filing an electronic declaration or otherwise.

10. Penalty. – Any person who contravenes any of the provisions of these regulations or abets such contravention or fails to comply with any of the provision of these regulations with which it was his duty to comply, shall be liable to penalty under clause (ii) of sub-section (2) of section 158 of the Act.

[For further details please refer the Notification]

NOTIFICATION

SEEKS TO NOTIFY THE BAGGAGE RULES, 2026.

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Notification No. 14/2026 Customs (N.T) dated 01.02.2026 Notified that In exercise of the powers conferred by section 79 of the Customs Act, 1962 (52 of 1962), and in supersession of the Baggage Rules, 2016, except as respects things done or omitted to be done before such supersession, the Central Government hereby makes the following rules, namely: -

1. Short title and commencement. -

(1) These rules may be called the Baggage Rules, 2026.

(2) They shall come into force on the 2nd of February, 2026.

2. Definitions. - (1) In these rules, unless the context otherwise requires, -

(a) “Act” means the Customs Act, 1962 (52 of 1962);

(b) “Annexure” means the Annexures appended to these rules;

(c) “Appendix” means the Appendix appended to these rules;

(d) “foreigner with a valid visa, other than tourist visa” means a foreigner possessing a valid visa, other than a tourist visa and staying in India for more than six months;

(e) “infant” means a child not more than two years of age;

(f) "jewellery” means articles of adornment ordinarily worn by a person, made of gold, silver, platinum or such other precious metals, whether studded or not;

(g) “personal effects” means all articles (new or used) which a passenger may reasonably require for his personal use during the journey, taking into account all the circumstances of the journey, but excluding any goods imported or exported for commercial purposes;

(h) “resident” means a person ordinarily residing in India and holding a valid passport issued under the Passports Act, 1967 (15 of 1967);

(i) “tourist” means a person not ordinarily resident in India and who enters India for a stay of not more than six months in the course of any twelve months period for legitimate non-immigrant purposes.

(2) Words and expressions used and not defined in these rules but defined in the Customs Act, 1962 (52 of 1962) and the Customs Tariff Act, 1975 (51 of 1975) shall have the same meanings respectively as assigned to them in the said Acts.

3. Duty free imports of personal effects- A passenger, including an infant arriving in India, shall be allowed clearance of used personal effects required for satisfying daily necessities of life and travel souvenirs, carried on the person or in his bona fide baggage, free of duty, other than those articles mentioned in Annexure-I.

4. Provisions for re-import and temporary import. - (1) Any article of personal effects other than used personal effects required for satisfying daily necessities of life, taken out earlier by the resident or tourist of Indian origin or foreigner with a valid visa, other than tourist visa, or member of his family, from India shall be allowed free of duty, on submission of declaration made at the time of his departure from India electronically or otherwise, subject to the satisfaction of the same by the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be.

(2) Any article of personal effects other than used personal effects required for satisfying daily necessities of life, carried by a tourist, required for his stay in India, may be allowed to be imported temporarily free of duty, on submission of a

declaration made electronically or otherwise, and subject to their re-export at the time of leaving India for a foreign destination.

(3) The passengers availing the facility under this rule, may be subject to risk based verification.

5. General free allowance. - A resident or a tourist of Indian origin or foreigner with a valid visa, other than tourist visa, not being an infant, arriving in India other than by land, shall be allowed clearance free of duty articles other than those mentioned in Annexure-I, up to the value of seventy-five thousand rupees, if such articles are carried on the person or in the bona fide accompanied baggage of the passenger:

Provided that a tourist of foreign origin, not being an infant, arriving in India other than by land, shall be allowed clearance free of duty articles other than those mentioned in Annexure-I, up to the value of twenty-five thousand rupees, if these are carried on the person or in the bona fide accompanied baggage of the passenger:

Provided further that where the passenger arriving in India by land, only used personal effects required for satisfying daily necessities of life, shall be allowed duty free:

Provided also that a passenger of the eighteen years of age or above, other than a crew member, shall be allowed clearance of one new laptop including notepad free of duty in bona fide baggage.

Explanation. – For the purposes of this rule, the free allowance of a passenger shall not be allowed to pool with the free allowance of any other passenger.

6. Special allowance for jewellery. – A resident or tourist of Indian origin residing abroad for more than one year, on return to India shall be allowed duty free clearance of jewellery upto a weight of forty grams, if brought by a female passenger or twenty grams if brought by a passenger other than a female passenger in bona fide baggage.

7. Transfer of residence. - (1) A resident or tourist of Indian origin, engaged in a profession abroad or transfers his residence to India, on return, shall be allowed clearance free of duty, in addition to what he is allowed under rule 3 or, as the case may be, under rule 5, articles in bona fide baggage to the extent mentioned in column (2), subject to the conditions, if any, mentioned in the corresponding entry in column (3) and relaxed to such extent by the authority mentioned in column (4), of Appendix-I.

(2) A foreigner with a valid visa, other than tourist visa, engaged in any profession in India or transferring his residence to India, on arrival, shall be allowed clearance free of duty, in addition to what he is allowed under rule 3 or, as the case may be, under rule 5, articles in bona fide baggage to the extent mentioned in column (2), subject to the conditions, if any, mentioned in the corresponding entry in column (3) and relaxed to such extent by the authority mentioned in column (4), of Appendix- II.

(3) The personal and household articles specified in Annexure-II may be brought on transfer of residence upto the value mentioned in Appendix-I and II.

(4) Where there is a shortfall in the prescribed duration of stay in India, the passenger shall, without delay, inform the Principal Commissioner of Customs or the Commissioner of Customs, as the case may be, having jurisdiction over the customs station where the duty free clearance was allowed and shall pay the applicable duty, if any, alongwith interest.

8. Currency. - The import and export of currency under these rules shall be governed in accordance with the provisions of the Foreign Exchange Management (Export and Import of Currency) Regulations, 2015, and the notifications issued thereunder.

9. Pets. – The import of pets by a passenger shall be regulated by the rules notified by any Ministry or Department or any authority of the Central Government.

10. Provisions regarding unaccompanied baggage. - (1) These rules shall apply to all unaccompanied baggage unless otherwise excluded under these rules:

Provided that the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, may allow the unaccompanied baggage if it is in the possession of the passenger abroad and dispatched within one month of his arrival in India or within such period:

Provided further that the Deputy Commissioner of Customs or Assistant Commissioner of Customs, as the case may be, may allow unaccompanied baggage to land in India upto two months before the arrival of the passenger or within such period, not exceeding one year, for reasons to be recorded in writing, if he is satisfied that the passenger was prevented from arriving in India within the period of two months due to circumstances beyond his control, such as sudden illness of the passenger or a member of his family, or natural calamities or disturbed conditions or disruption of the transport or travel arrangements in the country or countries concerned or any other reasons, which necessitated a change in the travel schedule of the passenger.

11. Application of these rules to crew members. - (1) These rules shall also apply to the crew members engaged in a foreign going conveyance for importation of their baggage at the time of final pay off on termination of their engagement.

(2) Notwithstanding anything contained in sub-rule (1), a crew member of a vessel or an aircraft other than those referred to in sub-rule (1), shall be allowed to bring articles like chocolates, cheese, cosmetics and other gift articles for their personal or family use which shall not exceed the value of two thousand and five hundred rupees.

[For further details please refer the Notification]

NOTIFICATION

SEEKS TO AMEND THE DEFERRED PAYMENT OF IMPORT DUTY REGULATIONS, 2016 TO EXTEND DUTY DEFERRAL FACILITIES FOR TRUSTED ENTITIES FROM 15 TO 30 DAYS

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Notification No. 13/2026 Customs (N.T) dated 01.02.2026 Notified that In exercise of the powers conferred by the proviso to sub-section (1) of section 47 and section 156 of the Customs Act, 1962 (52 of 1962), the Central Government hereby makes the following rules further to amend the Deferred Payment of Import Duty Rules, 2016, namely: —

1. Short title and commencement: -

(1) These rules may be called the Deferred Payment of Import Duty (Amendment) Rules, 2026.

(2) They shall come into force on the 1st day of March, 2026.

2. In the Deferred Payment of Import Duty Rules, 2016, in rule 4, for clauses (a) to (c), the following clauses shall be substituted, namely:—

"(a) for goods corresponding to Bill of Entry returned for payment from 1st day to the last day of any month other than March, the duty shall be paid by the 1st day of the following month;

(b) for goods corresponding to Bill of Entry returned for payment from 1st day to 31st day of March, the duty shall be paid by 31st March.".

[For further details please refer the Notification]

NOTIFICATION

SEEKS TO ADD A NEW CLASS OF ELIGIBLE IMPORTERS AS 'ELIGIBLE MANUFACTURER IMPORTERS' UNDER SECTION 47 OF THE CUSTOMS ACT, 1962 FOR DUTY DEFERRAL FACILITY.

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Notification No. 12/2026 Customs (N.T) dated 01.02.2026 Notified that in In exercise of the powers conferred by the proviso to sub-section (1) of section 47 of the Customs Act, 1962 (52 of 1962), the Central Government hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 135/2016-Customs (N.T.), dated the 2nd November, 2016, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 1038(E), dated the 2nd November, 2016, namely:—

in the said notification, —

(i) after serial number (ii), the following serial number shall be inserted, namely: —

"(iii) Eligible Manufacturer Importer:

Provided that the class of Eligible Manufacturer Importer shall be permitted to make deferred payment of import duty up to the 31st March, 2028.";

(ii) in the Explanation, after clause (ii), the following clause shall be inserted, namely:-

"(iii) Eligible Manufacturer Importer means Manufacturer Importer,"

2. This notification shall come into force on the date of its publication in the Official Gazette.

[For further details please refer the Notification]

CIRCULAR

UNION BUDGET 2026:- PROPOSES SUBSTANTIAL AMENDMENTS TO THE CUSTOMS ACT, CENTRAL EXCISE ACT, AND CGST ACT, INCLUDING REVISIONS TO CUSTOMS DUTIES, EXEMPTIONS, AND GST PROVISIONS

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide **D.O.F. No. 334/3/2026-TRU** dated 01.02.2026 Clarified that

CUSTOMS

Duty	Notification/Circular Nos.	
Tariff Notifications		
Customs Duty	Notification No. 01/2026-Customs Notification No. 02/2026-Customs Notification No. 03/2026-Customs Notification No. 04/2026-Customs Notification No. 05/2026-Customs	1st February, 2026
Central Excise	Notification No. 01/2026-Central Excise Notification No. 02/2026-Central Excise Notification No. 03/2026-Central Excise	1st February, 2026
Non-Tariff Notifications		
Customs	Notification No.12/2026-Customs (NT) Notification No.13/2026-Customs (NT) Notification No.14/2026-Customs (NT) Notification No.15/2026-Customs (NT)	1st February, 2026
Circulars		
Customs	Circular No.02/2026-Customs Circular No.03/2026-Customs Circular No.04/2026-Customs	1st February, 2026

2. Unless otherwise stated, all changes in rates of duty will take effect from 2nd February, 2026. A declaration has been made under the Provisional Collection of Taxes Act, 2023 in respect of Clause 136 (a) of the Finance Bill, 2026 and accordingly, changes proposed therein takes effect from the midnight of 1st February / 2nd February, 2026. The remaining changes would come into effect on the enactment/assent of the Bill or from 1st April, 2026/ 1st May, 2026, or as specified in the Finance Bill.

3. Important changes in respect of Customs and Central Excise duty rates and legislative changes are briefly summarised in the five Annexures appended to this letter:

1) Annexure I: Chapter wise changes relating to customs tariff rates/ effective duties;

2) Annexure II: Review of conditional and unconditional exemptions, and other changes in notification;

3) Annexure III: Simplification of Tariff structure (Tarrifisation);

4) Annexure IV: Legislative changes in Customs Act, 1962, Customs Rules and Regulations, Central Excise duties;

5) Annexure V: Legislative changes in CGST/ IGST Act 2017.

4. This letter only summarizes the key highlights of the budgetary changes. It should not be used in any quasi-judicial or judicial proceedings. The relevant legal texts contained in the Finance Bill and notifications alone have legal force. We have taken every possible care in making the changes error free. However, inadvertent errors cannot be ruled out given the scale of the exercise. I shall be grateful if the provisions of the Finance Bill and notifications are studied carefully and feedback is provided urgently, including the issues that may need clarification.

5. It is requested that all possible efforts may be made to guide the taxpayers by holding interactive sessions/seminars for their benefit. In case of any doubt or difficulty, I would request you to kindly bring it to my notice immediately at js-tru01@gov.in or to the notice of Dr. Puneeta Bedi, Director (TRU) (Tel: 011-2401 2716, email: maliabedi.83@gov.in), Ms. Amreeta Titus, Director (TRU) (Tel: 011-2401 2714, email: amreeta.titus@gov.in), Mr. Ananya Kumar Singh, Budget Officer (TRU) (Tel: 011-2401 2682, email: ananya.nliu@gov.in). We can also be reached at budget-cbec@nic.in.

6. Copies of Finance Bill, 2026, Finance Minister's Budget Speech, Explanatory Memorandum to the Bill and relevant notifications can be downloaded directly from www.indiabudget.gov.in as well as www.cbic.gov.in.

7. To conclude, my team and I would like to express our gratitude to you for the valuable suggestions, feedback and support and would look forward to your comments/suggestions.

[For further details please refer the Circular]

CIRCULAR

INTRODUCTION OF SYSTEM BASED E-SCHEDULING FOR EXAMINATION OF CARGO AND MANDATORY USE OF BODY WORN CAMERAS (BWC) DURING EXAMINATION OF IMPORT CARGO

OUR COMMENTS: The Central Board of Indirect Taxes and Customs, Ministry of Finance, Department of Revenue vide Circular No. 07/2026 Customs (N.T) dated 01.02.2026 Clarified that CBIC has already undertaken various reforms through leveraging technology so as to improve transparency & ease of doing business and to achieve steady improvements across various trade facilitation measures. In this line Board had Circular No. 07/2022-Customs issued by F. No.450/33/2022-Cus. IV dated 7th March, 2023, which extended the use of boarding jackets fitted with Body Worn Camera (BWC) by Boarding Officers on vessels with respect to the sea customs functions to seamlessly initiate and conduct customs formalities and procedures. Instruction No. 34/2025-Customs dated 30th December 2025 were also issued for the uniformed officers having interface with passengers at International Airports to wear Body Worn Camera (BWC) having video/audio recording facility for enhanced transparency, accountability and professionalism concerning passenger facilitation and intervention. In addition, Circular No. 10/2024-Customs dated 20.08.2024 has been issued for conducting examination of import consignments by real-time upload of examination images in a paperless and transparent manner using ICETAB. These circulars were issued to achieve transparency and efficiency in Customs processes.

2. Section 46 of the Customs Act, 1962 provides for filing of Bill of Entry for clearance of imported goods. Further, Section 17 of the Customs Act, 1962 lays down the provisions for self assessment, including verification and examination, wherever required, with goods being primarily selected on the basis of risk evaluation. The cargo selected for examination is produced before examining officer for completion of verification process. Timely completion of examination process and manner of examination is not captured in the digital environment. Therefore, in order to bring complete transparency in examination process, create an audit trail, and minimise disputes to further enhance transparency and ease of doing business, Board has decided to initiate two new measures in respect of examination of import cargo. These are as under-

a. Use of Body Worn Cameras (BWC) by Customs officers during physical examination of imported goods.

b. System-based Examination Application on ICEGATE 2.0 for scheduling of physical examination of imported goods (E-scheduling of Cargo Examination)

3. **Use of Body Worn Cameras (BWC) during Cargo Examination-**

It has been decided by the Board that Body Worn Cameras (BWC) shall be used by officers for physical examination of cargo selected for examination in import. This facility will be implemented across all customs formations involved in the examination of goods by 01.04.2026. The following aspects must be ensured in this context-

i. The examination process is recorded from the stage prior to opening of packages or containers and will continue until completion of examination. The recording should capture the examination of goods, interaction with the importer, Customs Broker or authorised representative.

ii. The recording should cover all critical stages of examination, including the condition of seals, opening of packages or containers, verification of description and quantity of goods, sampling where required. In the event of any interruption in recording, the same will be recorded along with reasons.

iii. The BWC recordings will be securely stored and retained for 2 years. For cases involving investigation, dispute or litigation, the recordings will be preserved until final disposal of the proceedings.

6. A detailed advisory in respect of the application for E-Scheduling of Cargo Examination for the trade will be issued by DG Systems and its full roll out will be implemented by 01.04.2026.

7. Field formations shall sensitise officers involved in examination for mandatory use of e- Scheduling Application along with proper use of BWC devices. Principal Commissioners or Commissioners shall closely monitor implementation and ensure strict compliance.

8. Necessary Standing Orders and Public Notices should be issued sufficiently in advance by respective jurisdictions. Any difficulty faced, including by stakeholders, may also be brought to the notice of the Board for examination.

[For further details please refer the Circular.]

CIRCULAR

CUSTOMS

AUTOMATION OF CUSTOMS PROCESSES IN IMPORT AND EXPORT

OUR COMMENTS: The Commissioner of Customs, Export Commissionerate Custom House, Chennai, vide Circular No. 06/2026 Customs dated 01.02.2026 Clarified that in furtherance of Government's policy of trade facilitation, transparency, predictability, ease of doing business and enhancing trust with trade, CBIC has progressively leveraged digital technologies to minimize physical interface, ensure uniformity in assessment practices and enable faster clearance of goods.

2. Additional measures have now been taken by the Board for improved anonymity, Digital monitoring, supervision, access control and greater transparency. Building upon the experience, feedback received from trade and field formations and the need for further optimization and contactless processing for making import and export process efficient, Board has decided to implement three new measures. They are mentioned as under:

A. **Auto Goods registration and Auto Out of Charge in import:**

i. In the case of imports by AEO T2 & T3 entities, on arrival of goods, goods registration shall be carried out automatically by the system, in place of the existing web-based goods registration.

ii. The facility of auto goods registration will also be extended to approved "Eligible Manufacturer Importers" as notified by Notification No. 12/2026-Customs (N.T.) dated 1st February, 2026.

iii. Importers having longstanding supply chain will also be provided the facility of auto goods registration.

iv. Importers availing Direct Port Delivery (DPD) facility will also be provided the facility of auto goods registration.

v. The facility of auto Out of Charge will be extended to all the importers subject to payment of duty, if required and where there is no compliance requirement. This will complement the existing facility of Auto Out of Charge without any manual intervention for AEO T2 and T3 entities implemented vide Circular 01/2025-Customs dated 01.01.2025.

B. **Auto Goods registration for e Sealed Cargo on Export-**

i. Under the existing procedure, exporters are required to approach Customs officers for goods registration after the arrival of cargo in the customs area. This process involves physical interaction with Customs and may lead to delays. To make this process digital, an online goods registration facility is being enabled for all exporters.

ii. Further, a pilot project for e-seal-based auto goods registration is to be rolled out at Nhava Sheva, Mumbai (INNSA1). Based on the outcome of the pilot, the facility will be extended to other ports in a phased manner as and when e-seal scanners are implemented at such ports.

C. **Auto Let Export Order:**

Once the goods are registered, on the basis of risk treatment, Auto-Let Export Order (LEO) shall be granted to all exporters. This facility will be available for facilitated Shipping Bills (SBs) meeting the following criteria:

i. Not selected for examination/assessment

ii. No requirement of any PGA related NOC

iii. Duty/Cess related to Shipping Bill is paid, if applicable.

3. Both Auto OOC and Auto LEO will be granted on risk based evaluation, however, officers can invoke "HOLD" in Customs Systems to override it based on intelligence.

4. All Zonal Heads shall ensure strict implementation of these measures. They shall also ensure e-seal reader and its integration with Customs System to operationalize the auto goods registration at export. DG Systems will issue a detailed advisory for online goods registration in exports.

5. This Circular may be given wide publicity by issuing suitable Trade Notice/Public Notice. All Stakeholders under your jurisdiction may be informed suitably of these changes.

6. Any difficulty faced by stakeholders may be brought to notice of the Board.

[For further details please refer the Circular.]

CIRCULAR

ONBOARDING OF CDSCO, WCCB, TEXTILE COMMITTEE AND MEITY ON SWIFT 2.0 AS SINGLE TOUCH POINT FOR TRADE

OUR COMMENTS: The Commissioner of Customs, Export Commissionerate Custom House, Chennai, vide Circular No. 05/2026 Customs dated 01.02.2026 Clarified that Kind reference is invited to Board Circular No. 29/2025-Customs dated 21.11.2025 regarding the launch of SWIFT 2.0, wherein it was envisaged to onboard more than 60 Partner Government Agencies (PGAs) in a phased manner. As part of the first phase of rollout, three PGAs, namely AQCS, PQMS and FSSAI, were onboarded on SWIFT 2.0 on pilot basis, and accordingly, consolidated lists of data fields/values and document requirements for AQCS, PQMS and FSSAI were finalised with the objective of providing a single touch point for EXIM clearances. At present, in order to have stakeholders' feedback, AQCS unified application under SWIFT 2.0 is live for NOC processing at all ports; the PQMS unified application is live for NOC processing at Delhi and the FSSAI unified application is live for FSSAI ports including at Delhi and Kolkata Region.

2. In the process of further deepening the scope of SWIFT 2.0, it has now been decided to extend the same to two more PGAs, namely CDSCO and WCCB. Accordingly, the consolidated lists of data fields/values and document requirements for these PGAs have been formulated after inter-ministerial consultations involving Ministry of Health & Family Welfare and Ministry of Environment, Forest and Climate Change. The detailed list of data fields, document codes and declarations for WCCB and CDSCO are annexed as Annexure-A and Annexure-B respectively, for reference.

3. In addition to this, at present, multiple Partner Government Agencies (PGAs) issue Licences, Permits, Certificates and Other Documents (LPCOs)/No Objection Certificates (NOCs) separately. In order to harmonise and streamline the filing and processing of such documents, a specific document code has been assigned to each document issued by PGAs. These documents, mapped to the appropriate document codes, shall be consumed under SWIFT 2.0. Accordingly, a set of new additional document codes of LPCOs/NOCs issued by various PGAs has been created and annexed as Annexure-C. Further, document codes used by trade for uploading documents have been created and attached as Annexure-D and two document codes issued vide Circular No. 03/2020-Customs dated 15.01.2020 are updated as annexed in Annexure-E.

4. Further, it is informed that the Ministry of Electronics and Information Technology (MeitY) and Textile Committee have been integrated into the SWIFT 2.0. The competent officers of MeitY and Textile Committee process the application in the Single Window environment. The Concessional Rate of Customs Duty Certificates (CCDC) and Compulsory Registration Order (CRO) exemption certificates issued by the MeitY shall be generated and accessed through the SWIFT 2.0 dashboard. These certificates shall be digitally integrated with the Bill of Entry for validation and record-keeping, thereby obviating the requirement for physical production of such certificates before Customs authorities. For the Textile Committee, importers may view Textile Committee test reports on the SWIFT dashboard, which shall also be made available to the proper Customs officer for cargo clearance, and may make payment of the prescribed fees through the single-touch-point interface.

5. Earlier, AQCS, CDSCO and WCCB were working on separate systems, now in the present system, with an aim to provide single touch point for EXIM stakeholders and to reduce the dwell time, the PGA officers of AQCS, CDSCO and WCCB have been collocated onto the IT infrastructure systems of Indian Customs under SWIFT 2.0 for processing the NOCs. This would obviate the need for producing the documents separately before these authorities.

6. DG Systems is advised to issue a detailed advisory in respect of all PGAs integrated under SWIFT 2.0. The above functionalities shall initially be made operational for obtaining feedback from the stakeholders prior to mandatory rollout.

7. Accordingly, five PGAs, namely FSSAI, AQCS, PQMS, WCCB and CDSCO, involved in live Customs clearance shall be progressively onboarded for complete integration under SWIFT 2.0 on or before 31.03.2026 suitably capturing the feedback of all stakeholders for this purpose. All PGAs will be onboarded in a phased manner by 31.03.2027.

8. Field formations are requested to issue suitable Public Notices/Trade Notices to sensitise stakeholders and ensure correct and complete filing of data and documents under SWIFT 2.0.

9. Any difficulties in implementation may be brought to the notice of the Board at the earliest.

[For further details please refer the Circular.]

CIRCULAR

GUIDELINES FOR UNIFORM IMPLEMENTATION OF BAGGAGE RULES, 2026

OUR COMMENTS: The Commissioner of Customs, Export Commissionerate Custom House, Chennai, vide Circular No. 04/2026 Customs dated 01.02.2026 Clarified that The Baggage Rules, 2026 and the Customs Baggage (Declaration and Processing) Regulations, 2026 have been notified vide notifications No.14/2026- Customs (N.T.) and 15/2026- Customs (N.T.) both dated 01.02.2026, respectively in supersession of the earlier Baggage Rules, 2016 with the objective of simplifying procedures, enhancing passenger facilitation, ensuring transparency, enabling electronic and advance declarations, and smooth clearance of passenger baggage. Over the years, the Board has issued a large number of circulars addressing specific operational scenarios relating to baggage clearance. While the new Rules and Regulations provide a comprehensive statutory framework, several of these operational clarifications continue to remain relevant. Accordingly, in order to ensure uniformity of customs procedures and to provide a single, reference for field formations and passengers, this Master Circular consolidates the statutory provisions with the applicable instructions contained in earlier circulars. This Circular is clarificatory in nature and does not amend, dilute or expand the scope of any provision of the Customs Act, 1962, the Baggage Rules, 2026 or the Customs Baggage (Declaration and Processing) Regulations, 2026. This Circular is issued in supersession of previous Circulars/ instructions, as specified in Annexure A to this Circular.

2. The provisions of this Circular apply to all passengers arriving in or departing from India, including residents, tourists, non-resident Indians, OCI cardholders, foreigners with valid visas, crew members and diplomatic personnel. It is pertinent to note that a new class of passenger i.e. foreigner with a valid visa, other than tourist visa has been created to provide specific treatment to such foreigners who are residing in India on long term basis. These instructions cover both accompanied and unaccompanied baggage handled at airports, seaports, land customs stations and other notified customs stations.

(i) Declaration of Baggage .- Passengers who are not required to declare anything on which payment of duty is involved or not required to make declaration regarding currency or pet can straight away use Green Channel for exit. All passengers arriving in India who are carrying dutiable or prohibited goods are required to declare their accompanied baggage electronically in the Customs Declaration Form prescribed under the Customs Baggage (Declaration and Processing) Regulations, 2026, prior to entering the Green Channel. Declarations may be filed on arrival or up to three days in advance of arrival through the designated automated system. In this connection, DG System has developed the web application or mobile application namely, Atithi. Where electronic filing is not feasible, the proper officer may permit declaration through alternative modes as provided in the Regulations. Non-declaration or mis-declaration of baggage shall attract action under the Customs Act, 1962. Unaccompanied baggage containing dutiable personal effects shall be declared electronically in the prescribed form and processed in accordance with the Regulations.

(ii) Personal Effects and Duty-Free Allowances .- Personal effects include all articles, whether new or used, which a passenger may reasonably require for personal use during the journey, taking into account the circumstances of travel, but excluding goods imported or exported for commercial purposes. The new definition of personal effects has been added in line with Revised Kyoto Convention. Only used personal effects required for satisfying daily necessities of life are allowed duty free without limit. Officers are not required to verify the newness of every article unless the articles are prima facie new and which may establish original packaging. Passengers are entitled to duty-free clearance of articles within the value limits prescribed under the Baggage Rules, 2026, subject to exclusions for prohibited or restricted articles. These entitlements are also available, where applicable, to foreign professionals and other eligible categories specified in the Rules. Further, passengers excluding infants are eligible for monetary duty-free allowances and transfer of residence benefits subject to the class and duration of stay abroad or in India, as specified in the Annexure-B to this Circular.

(iii) Temporary Export and Temporary Baggage Import Certificate .- To facilitate hassle- free entry, passengers may apply for an export certificate prior to their departure, recording declaration on web application or mobile application namely, Atithi by providing particulars of such valuables, which may be relied upon at the time of re-import. Such passengers may arrive at the airport well in advance for verification of the articles by the Customs Officer and generation of the export certificate. The temporary export certificate will be valid upto first arrival of passenger in India or a period of six months, whichever is earlier. Tourists carrying valuables for use during their stay in India may be allowed temporary duty-free import, subject to declaration and re-export till the time of first departure of the tourists from India or within six months, whichever is earlier. Appropriate temporary import certificates may be issued by the Customs officer and the same to be verified by Customs at the time of departure of the passenger. Passengers are advised to take temporary baggage import certificate or export certificate if such articles carried by them are not for personal use required for satisfying daily necessities of life.

(iv) Jewellery and Valuables. - The Baggage Rules, 2026 provide a distinct treatment for jewellery by defining the term and prescribing a special duty-free allowance for eligible residents and tourists of Indian origin residing abroad for more than one year. The valuables including jewellery carried by passengers shall be dealt in the following manner:

(a) *Used Personal jewellery and valuables as used personal effects* .- Used personal effects, including personal jewellery and valuables required for daily necessities of life, carried on the person or in bona fide baggage, shall be allowed duty free clearance under the Baggage Rules, 2026, subject to risk-based verification.

(b) *Jewellery and valuables not forming part of used personal effect* .- (i) Jewellery and valuable, other than those required for daily necessities of life, brought by a passenger in bona fide baggage, shall not be allowed duty free, however, the same may be allowed on payment of applicable duty.

(ii) Jewellery and valuable, other than those required for daily necessities of life, brought by a resident, tourist of Indian origin, or a foreigner with a valid visa, other than tourist visa, in bona fide baggage may be allowed duty free clearance at the time of its re-import, on the basis of an export certificate where such articles had been taken out earlier from India.

(iii) Jewellery and valuable, other than those required for daily necessities of life, brought by tourists in bona fide baggage for use during their stay in India, may be allowed subject to declaration at the time of arrival, issuance of temporary baggage import certificate and mandatory re-export at the time of departure.

(iv) Non- bona fide jewellery or valuables or such articles, not declared or not complying with the prescribed conditions, shall attract duty as per the Baggage Rules, 2026 and shall be dealt with strictly under the Customs Act, 1962.

(c) *Special allowance for jewellery* .- Eligible residents and tourists of Indian origin residing abroad for more than one year shall be allowed a special duty-free jewellery allowance as prescribed under the Baggage Rules, 2026. Jewellery within the prescribed allowance shall be cleared duty free, while jewellery in excess of such allowance shall be assessed to applicable customs duty.

(v) Goods in Commercial Quantity as Baggage .-

(a) Passengers carrying goods in commercial quantity or prohibited goods shall not be entitled to clearance of such goods as bona fide baggage. Such goods shall be dealt with in accordance with the provisions of the Customs Act, 1962, including adjudication with imposition of appropriate redemption fine and penalty and, where warranted, prosecution may also be considered.

(b) If a passenger is carrying a marginal excess of goods which are freely importable as normal cargo in the bona fide baggage, it shall not be treated as prohibited merely because they are brought as baggage, consumer goods imported in commercial quantity are not eligible for clearance as bona fide baggage. As a facilitation measure, where a passenger carries a marginal excess of otherwise bona fide baggage, such excess may be allowed clearance on payment of applicable customs duty. The presence of some commercial goods does not render the entire baggage non-bona fide, and the remaining bona fide baggage may be extended admissible concessions. In such cases, the remaining bona fide baggage shall be eligible for admissible concessions, and duty-free allowances, as applicable under the Baggage Rules, shall be extended to the passenger.

(vi). Temporary detention for release or re-export .- Where a passenger requests detention of dutiable or restricted or prohibited articles, after completing the due procedures of Customs Act 1962, if any, for the purpose of subsequently release or re-export or otherwise, the proper officer may detain such articles and issue a detention receipt containing complete particulars of the passenger, the detained articles and the details of the detaining officer. The process of detention, appraisement and re-export shall be clearly explained to the passenger, and the detained articles shall be subsequently released or returned at the time of departure for re-export or otherwise, subject to verification and compliance with prescribed conditions. The procedure of article detention should be carefully followed when passenger is not able to pay duty or goods are prohibited or restricted in nature.

A temporary baggage import certificate may be issued to tourists to allow temporary import of personal effects for bona fide use, subject to re-export at the time of first departure from India or within six months, whichever is earlier. A Detention receipt is issued in those cases where goods are restricted, or prohibited, or where the passenger cannot pay duty; in cases, the proper officer may detain the articles and issue a detention receipt, with the articles subsequently released or returned to the passenger on departure. Both the temporary baggage import certificate and detention receipts are facilitative measures and shall be applied appropriately to ensure passenger convenience while safeguarding revenue and ensuring regulatory compliance.

(vii) Unaccompanied Baggage .-

(a) All provisions applicable to accompanied baggage apply equally to unaccompanied baggage, except the general free allowance. The bona fide nature of unaccompanied baggage must be established prior to clearance. All the required customs procedures shall be completed carefully in a time bound manner, by the proper officer under a proper supervisory mechanism, to ensure expeditious clearance. Any misuse of the unaccompanied baggage facility to circumvent import regulations shall be dealt with strictly, and non-bona fide cases shall be adjudicated in accordance with law. The declaration for the Unaccompanied baggage may be filed by any person, so authorised by the passenger for clearance, in his absence. The articles included at Annexure-II are allowed to be brought in under transfer of residence. One article each is permissible, subject to value limits as per the conditions and class of travellers.

(b) The examination of unaccompanied baggage selected on the basis of risk-based evaluation through selectivity criteria.

(c) The declaration made for accompanied baggage in CBD-I through the web application or mobile application namely, Atithi and declaration made for unaccompanied baggage in CBD-II on ICEGATE shall be properly integrated and interlinked by the Directorate General of Systems to prevent misuse of baggage allowances and ensure effective monitoring and compliance.

(d) Where a passenger requests clearance of unaccompanied baggage at a customs station other than the station of arrival, such baggage may be allowed for transit or transhipment to the requested customs station, provided the baggage is duly manifested for transhipment. The arrangements for transportation of the baggage from the customs station of arrival to the destination customs station shall be made by the passenger or his authorised agent. The unaccompanied baggage shall be sealed at the customs station of arrival in the presence of the passenger or his authorised representative. Transportation of the baggage shall be allowed only through an authorised carrier, upon execution of bond and furnishing of security to the satisfaction of the Principal Commissioner or Commissioner of Customs at the customs station of arrival.

(viii) Special Categories of Passengers .- Crew members are entitled only to the limited concessions expressly provided under the Baggage Rules, 2026, and are not to be treated as passengers for other purposes. Import of articles beyond such entitlement by crew members is unauthorised and liable to confiscation under the Customs Act, 1962. Clearance of baggage of diplomatic officers and Government officials returning to India on completion or premature termination of foreign assignments shall be governed by the Baggage Rules, 2026. The import policy relating to firearms and motor vehicles as baggage shall continue to be governed by the relevant provisions of the ITC (HS) and the Foreign Trade Policy issued by DGFT, as amended from time to time. The Baggage Rules, 2026 do not confer any independent entitlement for the import of firearms or motor vehicles as baggage.

(ix) Mishandled Baggage .- Mishandled baggage may be cleared at customs stations other than the port or airport of arrival of the passenger at the request of the airline, subject to verification of the bona fide nature of the baggage and production of necessary documents.

(x) Treatment at land borders .- Passengers arriving in India by land shall be allowed duty- free clearance only of used personal effects required for daily necessities of life. The general duty-free allowance applicable to passengers arriving by air or sea shall not apply to land border arrivals, irrespective of the category of passenger.

(xi) Import of Gold and Silver .- The eligible passengers may be allowed to import gold and silver, subject to strict compliance with all conditions prescribed under Notification No. 45/2025-Customs dated 24th October, 2025, as amended time to time.

(xii) Verification .- Verification of declarations shall be undertaken on the basis of risk-based evaluation. In such cases, routine or indiscriminate examination of bona fide baggage shall be avoided. Supervisory officers shall ensure uniform application of these principles and that genuine passengers are not subjected to avoidable inconvenience. Based on risk profiling or specific intelligence, Customs may identify passengers for examination and request them to report to the Red Channel, in accordance with the prescribed procedures.

3. Field formations may issue suitable public notices and undertake outreach measures in coordination with airlines and other stakeholders to familiarise passengers with the revised baggage regime. Officers at arrival and departure terminals shall be adequately trained to ensure consistent application of the provisions across all points of entry.

4. Directorate General of System may issue suitable advisory and detailed travellers guidelines for passengers to ensure smooth implementation of the Baggage Rules, 2026 and the Customs Baggage (Declaration and Processing) Regulations, 2026 through web application or mobile application namely, Atithi.

5. Any difficulties in implementation may be brought to the notice of the Board.

[For further details please refer the Circular.]

DGFT

CIRCULAR

CLARIFICATION ON THE WAREHOUSING OF CHEMICALS UNDER PARA 2.36(A) OF FOREIGN TRADE POLICY (FTP) 2023.

OUR COMMENTS: The Directorate General of Foreign Trade, Ministry of Commerce and Industry vide Policy Circular No. 09/2025-26 dated 06.02.2026 issued Clarification on the Warehousing of Chemicals under Para 2.36(a) of Foreign Trade Policy (FTP) 2023. Para 2.36 of Foreign Trade Policy (FTP), 2023 states as under:

"(a) Private/ Public bonded warehouses may be set up in DTA as per rules, regulations and notifications issued under the Customs Act, 1962. Any person may import goods except prohibited items, arms and ammunition, hazardous waste and chemicals and warehouse them in such bonded warehouses.

(b) Such goods may be cleared for home consumption in accordance with provisions of FTP and against Authorisation, wherever required. Customs duty as applicable shall be paid at the time of clearance of such goods.

(c) The clearance of the warehoused goods shall be as per the provisions of the Customs Act, 1962."

2. Representations have been received from various stakeholders concerning the interpretation of Para 2.36 of FTP, 2023. The industry has highlighted that hazardous chemicals such as industrial raw materials, intermediates, speciality chemicals, petrochemicals, and pharmaceutical inputs play a significant role in the value chain of India's external trade.

3. Further, stakeholders have argued that the current exclusion of "hazardous chemicals" under Para 2.36(a) creates a lack of uniformity, as the handling and storage of such cargo are already operationally permitted at various ports and Container Freight Stations (CFS) under established regulatory frameworks. It was represented that permitting these chemicals in bonded warehouses is critical for ensuring continuity in supply chains, industrial productivity, and trade competitiveness.

4. In order to address the issues raised above, in exercise of powers conferred under Para 2.58 of the FTP, 2023, it is hereby clarified that the exclusion of "hazardous chemicals" in Para 2.36(a) was primarily intended to restrict the unregulated warehousing of hazardous waste and chemicals along with other prohibited items mentioned therein.

5. Further, to facilitate trade in the true spirit of Para 2.36 of FTP, 2023, read with the relevant rules and regulations under the Customs Act, 1962 (as amended), it is clarified that warehousing of industrial chemicals is permitted in public and private bonded warehouses under Para 2.36(a) of FTP, 2023, provided the following conditions are met:

i. The facility shall comply with all applicable domestic laws, rules, and regulations governing the safe storage and handling of chemicals. The authority competent to approve and/or license such facilities under the Customs Act, 1962, and the rules and regulations framed thereunder, shall ensure due compliance with the said requirements in respect of the storage and handling of such chemicals.

ii. The chemicals proposed to be warehoused shall comply with all applicable conditions prescribed under the Import and Export Policy notified pursuant to the Foreign Trade (Development and Regulation) Act, 1992, as well as the relevant provisions of the Customs Act, 1962, and the rules and regulations made thereunder, as amended from time to time.

iii. Further, all other provisions of Paragraph 2.36 of the Foreign Trade Policy, 2023, shall be duly complied with.

This is issued with the approval of the Competent Authority.

[For further details please refer the Circular]

NOTIFICATION

AMENDMENT IN IMPORT POLICY OF ITC (HS) CODE 71141920 COVERED UNDER CHAPTER 71 OF ITC (HS), 2022, SCHEDULE - I (IMPORT POLICY)

OUR COMMENTS: The Ministry of Commerce and Industry vide Notification No. 58/2025-26 dated 05.02.2026 notified that in exercise of powers conferred by Section 3 and Section 5 of Foreign Trade (Development & Regulation) Act, 1992, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy, 2023, as amended from time to time, the Central Government hereby amends the import policy of ITC (HS) code 71141920 covered under Chapter 71 of ITC (HS) 2022, Schedule - I (Import Policy) with immediate effect :

1. Policy Condition No. 6 of Chapter 71 is introduced as under:

The import of Platinum Articles is 'Restricted'. However, the following categories of Import of Platinum Articles shall be 'Free.'

a) Re-import of Indian origin goods that have been carried for overseas exhibitions or export promotion tours.

b) Re-import of Indian origin goods that are rejected/returned/unsold.

c) Re-import of Indian origin goods intended for repair.

2. The import Policy of the ITCHS Code 71141920 is amended as under:

ITC(HS) Code	Item description	Existing Import Policy	Existing Policy Condition	Revised Import Policy	Revised Policy Condition
7114	Articles of goldsmiths or silversmiths wares and parts thereof, of precious metal or of metal clad with precious metal.	-	-	-	-
711419	- Of precious metal whether or not plated or clad with precious metal : -- Of other precious metal, whether or not plated or clad with precious metal	-	-	-	-
71141920	--- Articles of platinum	Free		Restricted	Subject to Policy Condition No. 6 of this Chapter

Effect of the Notification: The Import Policy of items covered under ITC HS Code 71141920 is revised from "Free" to "Restricted", subject to Policy Condition No. 6 of Chapter 71, with immediate effect.

This is issued with the approval of the Minister of Commerce & Industry.

[For further details please refer the Notification.]

NOTIFICATION

AMENDMENT IN IMPORT POLICY AND POLICY CONDITION OF UMBRELLAS COVERED UNDER CHAPTER 66 OF SCHEDULE -I (IMPORT POLICY) OF ITC (HS) 2022

OUR COMMENTS: The Ministry of Commerce and Industry vide Notification No. 57/2025-26 dated 05.02.2026 notified that in exercise of powers conferred by Section 3 and Section 5 of Foreign Trade (Development & Regulation) Act, 1992, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy 2023, as amended from time to time, the Central Government hereby amend the import policy condition for the following HS codes covered under Chapter 66 of the ITC (HS), 2022, Schedule-I (Import Policy) as under:

HS code	Item Description	Existing Import Policy	Revised Import Policy	Existing Import Policy Condition	Revised Policy Condition
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and				

	similar umbrellas).				
66019100	Other : -- Having a telescopic shaft	Free	Restricted	-	However, import is "**Free**" where the CIF value is ₹100 and above per piece.
66019900	Other : -- Other	Free	Restricted	-	However, import is "**Free**" where the CIF value is ₹100 and above per piece.

2. Minimum Import Price (MIP) condition on above items shall not be applicable for imports by Advance Authorisation holders, Export Oriented Units (EOUs) and units in the SEZ subject to the condition that the imported items under the above ITC (HS) Codes are not sold into Domestic Tariff Area (DTA).

Effect of the Notification:

The Import Policy and Policy Condition of Finished Umbrellas under ITC (HS) Codes 66019100 and 66019900 are revised from "Free" to "Restricted". However, import shall be "Free" if the CIF value is ₹100 and above per piece. Further, imported items under these two ITC (HS) Codes by Advance Authorisation holders, EOUs, and SEZ shall be exempted from the MIP condition.

This is issued with the approval of the Hon'ble Minister of Commerce & Industry.

[For further details please refer the Notification.]

PUBLIC NOTICE

EXTENSION OF FILING ANNUAL RODTEP RETURNS

OUR COMMENTS: The Ministry of Commerce and Industry vide Public Notice No. 46/2025-26 dated 05.02.2026 notified that in exercise of the powers conferred under paragraph 1.03 & 2.04 of the Foreign Trade Policy 2023, as amended from time to time, the period for filing Annual RODTEP Returns for Financial Year 2023-24 is further extended till 31.03.2026 with payment of a composition fee of Rs 15,000/-, effective from the date of publication of this Public Notice.

2. In case of non-filing of ARR by the extended date, measures will be taken in accordance with para 4.94 of the Handbook of Procedures (HBP), 2023, including denial of RODTEP benefits and scroll-out of scrips.

Effect of this Public Notice: The period for filing of Annual RODTEP Return (ARR) for FY 2023-24 has been extended from 30.11.2025 to 31.03.2026 with composition fee of Rs 15,000/- in the interest of ease of doing business and export promotion.

[For further details please refer the Public Notice.]

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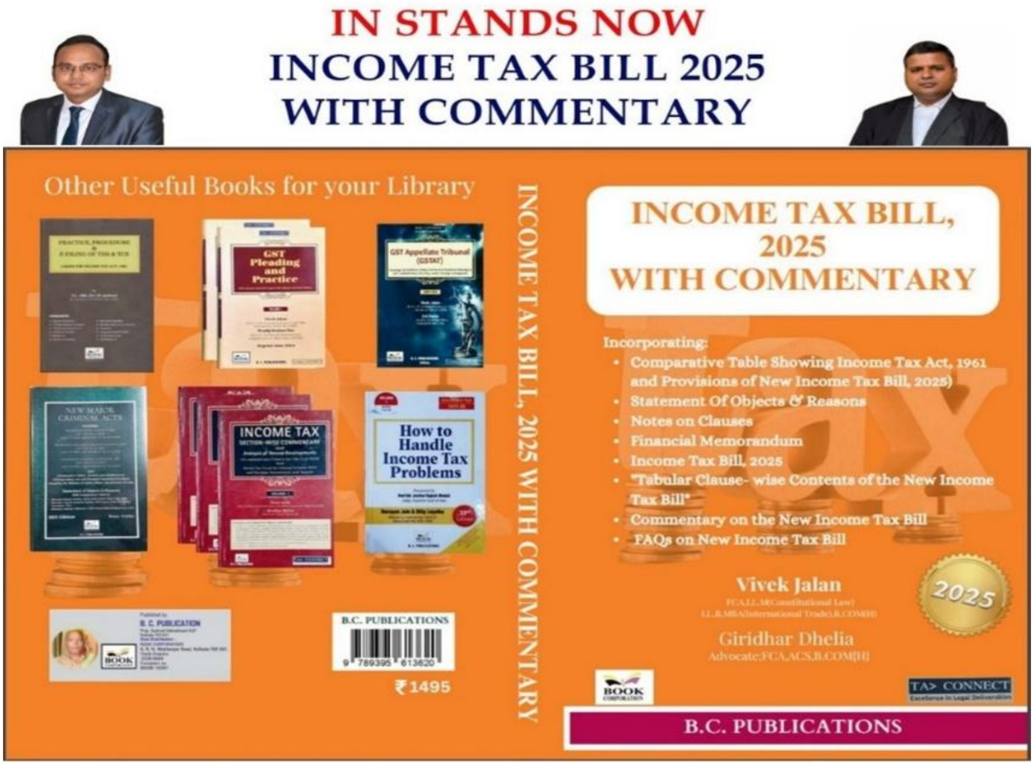

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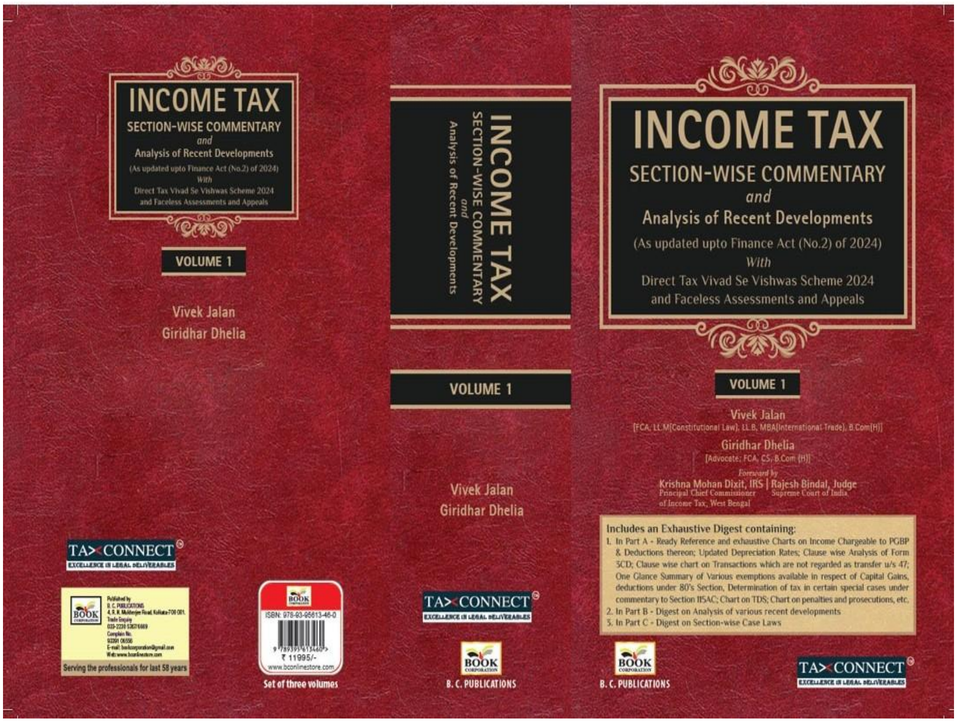

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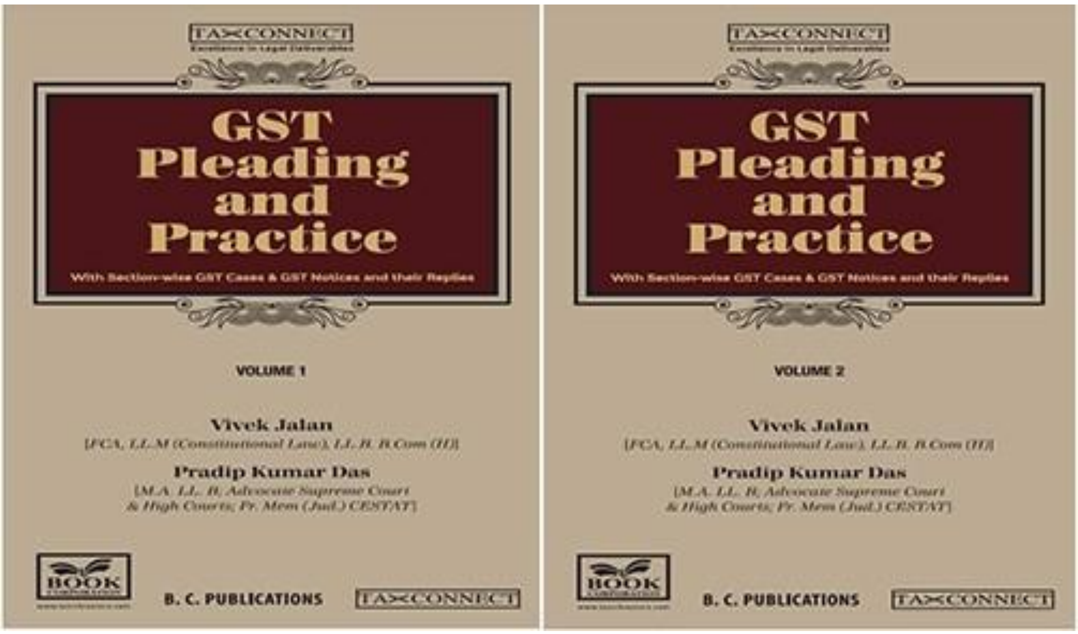
GST PLEADING AND PRACTICE: With Section-wise GST Cases & GST Notices and their Replies



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