

**MINISTRY OF FINANCE****(Department of Revenue)****NOTIFICATION**

New Delhi, the 31st March, 2026

**No. 11/2026-Customs**

**G.S.R. 242(E).**—In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts, -

(i) the goods of the description as specified in column (3) of TABLE I below and falling under the chapter or heading or sub-heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as specified in the corresponding entry in column (2) of the said TABLE, when manufactured by a Unit in a Special Economic Zone (hereinafter referred to as 'SEZ') and removed to Domestic Tariff Area (hereinafter referred to as 'DTA'), from so much of the duty of customs leviable thereon under the said First Schedule as is in excess of the amount calculated at the rate as specified in the corresponding entry in column (4) of the said TABLE subject to all the conditions specified in the Annexure to this notification;

(ii) the goods of the description as specified in column (3) of TABLE II below and falling under the chapter or heading or sub-heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as specified in the corresponding entry in column (2) of the said TABLE, when manufactured by a Unit in a SEZ and removed to DTA, from so much of the duty of customs leviable thereon under the said First Schedule as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said TABLE, and from so much of the Agriculture Infrastructure and Development Cess (AIDC) leviable under section 124 of the Finance Act, 2021 (13 of 2021), as is in excess of the amount calculated at the rate specified in the corresponding entry in column (5) of the said TABLE subject to all the conditions specified in the Annexure to this notification:

**Provided** that this exemption shall be available only if the Unit in the SEZ, -

- (i) had commenced production of goods on or before the 31<sup>st</sup> day of March, 2025, and
- (ii) proves to the satisfaction of the proper officer, that the goods in respect of which benefits of this exemption notification have been claimed, fulfil all the conditions specified in the Annexure to this notification:

**Provided** further that nothing contained in this notification shall apply to,-

- (i) Units set up in a Free Trade and Warehousing Zone, or
  - (ii) goods which after importation in the SEZ are removed, as such or after use, to the DTA.
2. The Units claiming exemption under this notification shall be subject to audit under Rule 79 of the Special Economic Zones Rules, 2006.
  3. This notification shall come into force with effect from the 1<sup>st</sup> day of April, 2026.
  4. Nothing contained in this notification shall have effect after 31<sup>st</sup> day of March, 2027.

TABLE I

S. No.	Chapter or heading or sub-heading or tariff item	Description	BCD Rate in %
(1)	(2)	(3)	(4)
1.	2515 20	All goods	9
2.	2516 20 00	All goods	9
3.	2516 90	All goods	9
4.	2518	All goods	9
5.	2523 (except 2523 29)	All goods	9
6.	2524	All goods	9
7.	2713 11	All goods	9
8.	2713 12	All goods	6.5
9.	2803 00 10	All goods	6.5
10.	2806 to 2811 (except 2809 20 10, 2811 22 00)	All goods	6.5
11.	2812 to 2813	All goods	6.5
12.	2815 to 2817 (except 2816 40 00)	All goods	6.5
13.	2818 to 2824 (except 2818 20 11, 2818 20 19, 2822, 2823 00 10)	All goods	6.5
14.	2823 00 10	All goods	9
15.	2825 (except 2825 20 00, 2825 30, 2825 40 00, 2825 60 10, 2825 70, 2825 80 00, 2825 90 20)	All goods	6.5
16.	2826 to 2842 (except 2827 35 00, 2827 39 30, 2833 24 00, 2834 21 00, 2836 91 00, 2836 92 00, 2837 11 00)	All goods	6.5
17.	2837 11 00	All goods	9
18.	2843	All goods	9
19.	2844 to 2853 (except 2844 20 00)	All goods	6.5
20.	2903(except 2903 11 20, 2903 14 00, 2903 15 00, 2903 19, 2903 21 00, 2903 23 00, 2903 29)	All goods	6.5
21.	2905(except 2905 11 00, 2905 31 00, 2905 43 00, 2905 44 00)	All goods	6.5

22.	2905 43 00	All goods	12.5
23.	2905 44 00	All goods	12.5
24.	2906 to 2942 (except 2910 20 00, 2915 21 00, 2917 36 00, 2917 37 00, 2918 15 30, 2926 10 00, 2933 71 00)	All goods	6.5
25.	30 (except 3006 60)	All goods	9
26.	3101	All goods	6.5
27.	3102 (except 3102 10, 3102 21 00, 3102 30 00, 3102 50 00)	All goods	6.5
28.	3103 to 3104 (except 3104 30 00)	All goods	6.5
29.	3105 10 00	All goods	6.5
30.	3201 to 3207 (except 3201 20 00, 3206 11, 3206 19 00)	All goods	6.5
31.	3206 11, 3206 19 00	All goods	9
32.	3208 to 3215	All goods	9
33.	3301 to 3307 (except 3302 90)	All goods	12.5
34.	3302 90	All goods	9
35.	3401 to 3402	All goods	9
36.	3403	All goods	6.5
37.	3404 to 3405	All goods	9
38.	3407	All goods	9
39.	3501 to 3505	All goods	12.5
40.	3506 to 3507	All goods	9
41.	3601 to 3606	All goods	9
42.	3701 to 3707	All goods	9
43.	3802 to 3807	All goods	6.5
44.	3808	All goods	9
45.	3809 to 3810 (except 3809 10 00)	All goods	6.5
46.	3809 10 00	All goods	12.5
47.	3811	All goods	9
48.	3812	All goods	6.5
49.	3813 to 3814	All goods	9
50.	3815 to 3817	All goods	6.5
51.	3819 to 3820	All goods	9
52.	3821	All goods	6.5
53.	3822	All goods	9
54.	3823 to 3824 (except 3824 60)	All goods	6.5

55.	3824 60	All goods	12.5
56.	3825 to 3826	All goods	9
57.	3827	All goods	6.5
58.	3901 to 3904	All goods	6.5
59.	3905 to 3907 (except 3906 90 70)	All goods	6.5
60.	3908	All goods	9
61.	3909 to 3915	All goods	6.5
62.	3916 to 3917	All goods	9
63.	3918	All goods	10
64.	3919 (except 3919 90 90)	All goods	9
65.	3919 90 90	All goods	10
66.	3920 to 3921	All goods other than Poly vinyl chloride (PVC) Flex Films <b>Explanation.-</b> For the purposes of this entry, the term PVC Flex Films includes PVC flex banner and PVC flex sheets	12.5
67.	3922 to 3926	All goods	10
68.	4002 to 4004	All goods	9
69.	4006 to 4011 (except 4011 10 10, 4011 20 10 and 4011 30 00)	All goods	9
70.	4011 10 10 and 4011 20 10	All goods	10
71.	4012 to 4017 (except 4016 95 90 and 4016 99 90)	All goods	9
72.	4016 95 90 and 4016 99 90	All goods	12.5
73.	4104 to 4115	All goods [other than wet blue leather (hides and skins) under 4104 11 00, 4104 19 00, 4105 10 00, 4106 21 00, 4106 31 00 and 4106 91 00]	9
74.	4201	All goods	9
75.	4202	All goods	10
76.	4203 to 4206	All goods	9
77.	4301 (except 4301 30 00)	All goods	10
78.	4302 to 4304	All goods	9
79.	4404 to 4421	All goods	9
80.	4501 to 4504	All goods	9
81.	4601 to 4602	All goods	9
82.	4707	All goods	9
83.	4801 to 4823 (except 4823 90 90)	All goods	9

84.	4823 90 90	All goods other than kites	9
85.	4823 90 90	Kites	12.5
86.	4901	All goods	9
87.	4903	All goods	9
88.	4907 to 4911	All goods	9
89.	5001	All goods	15
90.	5002 to 5006	All goods	10
91.	5007	All goods	12.5
92.	5103 10 90, 5103 30 00	All goods	9
93.	5104 to 5113 (except 5105 29 10)	All goods	9
94.	5204 to 5212 (except 5210 19 00)	All goods	9
95.	5210 19 00	All goods	15
96.	5302	All goods	15
97.	5303 to 5311 (except 5303 10 10, 5310 10)	All goods	9
98.	5310 10	All goods	12.5
99.	5407 (except 5407 10 21, 5407 10 26, 5407 10 32, 5407 10 41, 5407 10 42, 5407 41 12, 5407 41 14, 5407 41 21, 5407 41 22, 5407 41 24, 5407 44 20, 5407 81 15, 5407 81 16, 5407 81 21, 5407 81 24, 5407 81 25, 5407 81 26, 5407 82 50, 5407 84 50)	All goods	12.5
100.	5407 10 21, 5407 10 26, 5407 10 32, 5407 10 41, 5407 10 42, 5407 41 12, 5407 41 14, 5407 41 21, 5407 41 22, 5407 41 24, 5407 44 20, 5407 81 15, 5407 81 16, 5407 81 21, 5407 81 24, 5407 81 25, 5407 81 26, 5407 82 50, 5407 84 50	All goods	9
101.	5408 (except 5408 24 12, 5408 24 13, 5408 24 15, 5408 24 18)	All goods	12.5
102.	5408 24 12, 5408 24 13, 5408 24 15, 5408 24 18	All goods	9
103.	5511	All goods	9
104.	5512 to 5514	All goods	12.5
105.	5515 (except 5515 22 10, 5515 22 20, 5515 22 40, 5515 29 10, 5515 29 20)	All goods	12.5
106.	5515 22 10, 5515 22 20, 5515 22 40, 5515 29 10, 5515 29 20	All goods	9

107.	5516 (except 5516 31 20)	All goods	12.5
108.	5516 31 20	All goods	9
109.	5601 to 5602 (except 5601 30 00)	All goods	9
110.	5601 30 00	All goods	12.5
111.	5603 (except 5603 13 00, 5603 91 00, 5603 93)	All goods	12.5
112.	5603 13 00, 5603 91 00, 5603 93	All goods	9
113.	5604 to 5609	All goods	9
114.	5701 to 5705 (except 5702 91 20, 5704 20 20)	All goods	12.5
115.	5702 91 20, 5704 20 20	All goods	9
116.	5801 10 to 5801 27	All goods	9
117.	5801 31 to 5801 37	All goods	12.5
118.	5801 90	All goods	9
119.	5802 to 5811 (except 5804 21 00, 5806 32 00)	All goods	9
120.	5804 21 00, 5806 32 00	All goods	12.5
121.	5901	All goods	9
122.	5902 to 5903	All goods	12.5
123.	5904 to 5909	All goods	9
124.	5910	All goods	12.5
125.	5911	All goods	9
126.	6001 (except 6001 22 00, 6001 92 00)	All goods	9
127.	6001 22 00, 6001 92 00	All goods	12.5
128.	6002 to 6003 (except 6003 30 00, 6003 40 00)	All goods	9
129.	6003 30 00, 6003 40 00	All goods	12.5
130.	6004	All goods	12.5
131.	6005 21 to 6005 24	All goods	15
132.	6005 35 to 6005 44	All goods	12.5
133.	6005 90 00	All goods	9
134.	6006 (except 6006 10 00, 6006 21 00, 6006 23 00, 6006 24 00)	All goods	12.5
135.	6006 10 00, 6006 21 00, 6006 23 00, 6006 24 00	All goods	9
136.	6101 to 6117 (except 6108 39 10, 6108 99 20, 6112 19 10, 6112 20 10, 6112 49 10)	All goods	12.5

137.	6108 39 10, 6108 99 20, 6112 19 10, 6112 20 10, 6112 49 10	All goods	9
138.	6201 to 6217 (except 6207 19 30, 6214 10 30, 6214 90 21, 6214 90 22, 6214 90 31, 6214 90 32)	All goods	12.5
139.	6207 19 30, 6214 10 30, 6214 90 21, 6214 90 22, 6214 90 31, 6214 90 32	All goods	9
140.	6301 to 6309 (except 6301 40 00, 6301 90)	All goods	9
141.	6301 40 00, 6301 90	All goods	12.5
142.	6310	All goods	12.5
143.	6406	All goods	12.5
144.	6501 to 6507	All goods	9
145.	6601	All goods	12.5
146.	6602 to 6603	All goods	9
147.	6701	All goods	9
148.	6702	All goods	12.5
149.	6703 to 6704	All goods	9
150.	6801	All goods	9
151.	6803 to 6812	All goods	9
152.	6813	All goods	10
153.	6814, 6815 (except 6815 91 00)	All goods	9
154.	6815 91 00	All goods	6.5
155.	6901 to 6903	All goods	6.5
156.	6904	All goods	9
157.	6905	All goods	10
158.	6906	All goods	9
159.	6907	All goods	10
160.	6909 to 6910	All goods	9
161.	6911 (except 6911 90 10)	All goods	12.5
162.	6911 90 10	All goods	9
163.	6912 (except 6912 00 30)	All goods	12.5
164.	6912 00 30	All goods	9
165.	6913 to 6914	All goods	9
166.	7001 to 7006 (except 7001 00 10)	All goods	9
167.	7007	All goods	10
168.	7008	All goods	9
169.	7009	All goods	10

170.	7010 to 7011	All goods	9
171.	7013	All goods	12.5
172.	7014 to 7020 (except 7015 10 10, 7018 10 20)	All goods	9
173.	7018 10 20	All goods	12.5
174.	7206 to 7229	All goods	10
175.	7301 to 7322	All goods	10
176.	7323	All goods	12.5
177.	7324 to 7326	All goods	10
178.	7411 to 7412	All goods	6.5
179.	7413 to 7415	All goods	9
180.	7418 10	All goods	12.5
181.	7418 20	All goods	9
182.	7419	All goods	9
183.	7601	All goods	6.5
184.	7603 to 7607	All goods	6.5
185.	7608 to 7614	All goods	9
186.	7615 10	All goods	12.5
187.	7615 20	All goods	9
188.	7616	All goods	9
189.	7806	All goods	9
190.	7901 20	All goods	6.5
191.	7907	All goods	9
192.	8007	All goods	9
193.	8101 99	All goods	9
194.	8102 99	All goods	9
195.	8103 91 00 to 8103 99 00	All goods	9
196.	8104 90 90	All goods	9
197.	8105 90 00	All goods	9
198.	8106 10 90, 8106 90 90	All goods	9
199.	8108 90 90	All goods	9
200.	8109 29 00	All goods	9
201.	8109 91 00 to 8109 99 00	All goods	9
202.	8110 90 00	All goods	9
203.	8111 00 90	All goods	9
204.	8112 19 00	All goods	9
205.	8112 29 00	All goods	9
206.	8112 39 00	All goods	9
207.	8112 41 30 to 8112 49 00	All goods	9
208.	8112 59 00	All goods	9
209.	8112 69 90	All goods	9
210.	8112 99 00	All goods	9

211.	8113	All goods	9
212.	8201 to 8215	All goods	9
213.	8301 (except 8301 20 00)	All goods	12.5
214.	8301 20 00	All goods	10
215.	8302	All goods	10
216.	8303	All goods	9
217.	8304 to 8306	All goods	12.5
218.	8307 to 8309	All goods	9
219.	8310	All goods	12.5
220.	8311	All goods	9
221.	8401	All goods	6.5
222.	8402	All goods	9
223.	8403	All goods	6.5
224.	8404	All goods	9
225.	8405	All goods	6.5
226.	8406 10 00	All goods	6.5
227.	8406 81 00 to 8406 90 00	All goods	9
228.	8407 (except 8407 21 00)	All goods	10
229.	8408 to 8409	All goods	10
230.	8410	All goods	9
231.	8411 11 00 to 8411 22 00	All goods	6.5
232.	8411 81 00 to 8411 99 00 (except 8411 91 00)	All goods	9
233.	8411 91 00	All goods	6.5
234.	8412 10 00 to 8412 80 11	All goods	6.5
235.	8412 80 19 to 8412 80 90	All goods	9
236.	8412 90	All goods	6.5
237.	8413 (except 8413 11 10, 8413 19 10, 8413 20 00 and 8413 91 40)	All goods	6.5
238.	8413 11 10, 8413 19 10, 8413 20 00 and 8413 91 40	All goods	9
239.	8414 10	All goods	6.5
240.	8414 20 10 to 8414 20 20	All goods	9
241.	8414 20 90	All goods	6.5
242.	8414 30 00	All goods	10
243.	8414 40	All goods	10
244.	8414 51 (except 8414 51 40)	All goods	12.5
245.	8414 51 40	All goods	9
246.	8414 59 10	All goods	9
247.	8414 59 20	All goods	12.5
248.	8414 59 30 to 8414 59 90	All goods	9
249.	8414 60 00	All goods	10

250.	8414 70 00	All goods	6.5
251.	8414 80	All goods	10
252.	8414 90 (except 8414 9012 and 8414 90 30)	All goods	6.5
253.	8414 90 12 and 8414 90 30	All goods	9
254.	8415 90 00	All goods other than indoor or outdoor units of split-system air conditioner	9
255.	8415	All goods, other than those mentioned at S. No. 254 above	12.5
256.	8416 to 8417	All goods	6.5
257.	8418 10 10	All goods	10
258.	8418 10 90 to 8418 29 00	All goods	12.5
259.	8418 30 to 8418 69	All goods	10
260.	8418 91 00 to 8418 99 00	All goods	6.5
261.	8419 11 10	All goods	9
262.	8419 11 90	All goods	6.5
263.	8419 12 00 to 8419 19 10	All goods	9
264.	8419 19 20 to 8419 60 00	All goods	6.5
265.	8419 81 10 to 8419 89 11	All goods	9
266.	8419 89 12 to 8419 89 19	All goods	6.5
267.	8419 89 20 to 8419 89 90	All goods	6.5
268.	8419 90 10	All goods	9
269.	8419 90 90	All goods	6.5
270.	8420	All goods	6.5
271.	8421 11 00 to 8421 21 10	All goods	6.5
272.	8421 21 20	All goods	9
273.	8421 21 90 to 8421 22 00	All goods	6.5
274.	8421 23 00	All goods	9
275.	8421 29 00	All goods	6.5
276.	8421 31 00	All goods	9
277.	8421 32 00	All goods	10
278.	8421 39 10 to 8421 91 00	All goods	6.5
279.	8421 99 00	All goods other than Reverse Osmosis (RO) membrane element for household type filters	6.5
280.	8421 99 00	Reverse Osmosis (RO) membrane element for household type filters	9
281.	8422 (except 8422 11 00 and 8422 90 20)	All goods	6.5
282.	8422 11 00 and 8422 90 20	All goods	9
283.	8423 (except 8423 10 00 and 8423 90 10)	All goods	6.5
284.	8423 10 00 and 8423 90 10	All goods	9

285.	8424 to 8432	All goods	6.5
286.	8433 (except 8433 11 90 and 8433 19 90)	All goods	6.5
287.	8433 11 90, 8433 19 90	All goods	9
288.	8434 to 8442	All goods	6.5
289.	8443 11 00 to 8443 31 00	All goods	6.5
290.	8443 32 90	All goods	9
291.	8443 39 10 to 8443 91 00	All goods	6.5
292.	8443 99 51 to 8443 99 53	All goods	9
293.	8443 99 60 to 8443 99 90	All goods	6.5
294.	8444 to 8449	All goods	6.5
295.	8450 11 00 to 8450 19 00	All goods	12.5
296.	8450 20 00	All goods	6.5
297.	8450 90 10	All goods	9
298.	8450 90 90	All goods	6.5
299.	8451 (except 8451 21 00 and 8451 30 10)	All goods	6.5
300.	8451 21 00 and 8451 30 10	All goods	9
301.	8452 10	All goods	9
302.	8452 21	All goods	6.5
303.	8452 29 00	All goods	6.5
304.	8452 30 10	All goods	9
305.	8452 30 90 to 8452 90 19	All goods	6.5
306.	8452 90 91	All goods	9
307.	8452 90 99	All goods	6.5
308.	8453 to 8468 (except 8456 90 10)	All goods	6.5
309.	8472 (except 8472 90 10, 8472 90 91, 8472 90 92 and 8472 90 95)	All goods	6.5
310.	8472 90 10, 8472 90 92, 8472 90 95	All goods	9
311.	8473 40	All goods	6.5
312.	8474 to 8482	All goods	6.5
313.	8483 10 10	All goods	6.5
314.	8483 10 91	All goods	10
315.	8483 10 92	All goods	10
316.	8483 10 99 to 8483 90 00	All goods	6.5
317.	8484 to 8487	All goods	6.5
318.	8501 10 to 8501 53	All goods	10
319.	8501 61 to 8501 80	All goods	9
320.	8502(except 8502 11 00 and 8502 20 10)	All goods	6.5

321.	8502 11 00 and 8502 20 10	All goods	9
322.	8503	All goods	6.5
323.	8504 10	All goods	6.5
324.	8504 21 to 8504 34	All goods	9
325.	8504 40	All goods	12.5
326.	8504 50	All goods	6.5
327.	8504 90 10	All goods	9
328.	8504 90 90	All goods	10
329.	8505	All goods	6.5
330.	8506(except 8506 90 00)	All goods	10
331.	8506 90 00	All goods	9
332.	8507 10 to 8507 50	All goods	10
333.	8507 60	All goods	12.5
334.	8507 80	All goods	10
335.	8507 90	All goods other than battery separators	9
336.	8508	All goods	9
337.	8509(except 8509 90 00)	All goods	12.5
338.	8509 90 00	All goods	9
339.	8510 (except 8510 90 00)	All goods	12.5
340.	8510 90 00	All goods	9
341.	8511 to 8512	All goods	10
342.	8513 (except 8513 10 10)	All goods	6.5
343.	8513 10 10	All goods	9
344.	8514	All goods	6.5
345.	8515 (except 8515 90 00)	All goods	9
346.	8515 90 00	All goods	6.5
347.	8516 (except 8516 90 00)	All goods	12.5
348.	8516 90 00	All goods	9
349.	8517 13, 8517 14 and 8517 61	All goods	12.5
350.	8517 62 90	All goods	12.5
351.	8517 69 90 to 8517 79 10	All goods	12.5
352.	8517 79 90	All goods	10
353.	8518 (except 8518 10 00, 8518 40 00, 8518 50 00, 8518 90 00)	All goods	12.5
354.	8518 10 00	All goods	10
355.	8518 40 00	All goods	10
356.	8518 50 00	All goods	9
357.	8518 90 00	All goods	10
358.	8519	All goods	9
359.	8521 (except 8521 90 90)	All goods	9
360.	8521 90 90	All goods	12.5

361.	8522	All goods	9
362.	8523 21 to 8523 51	All goods	9
363.	8523 59 to 8523 80 (except 8523 59 10 and 8523 80 20)	All goods	9
364.	8524	All goods	10
365.	8525 50	All goods	6.5
366.	8525 81 to 8525 89	All goods	12.5
367.	8526	All goods	6.5
368.	8527	All goods	9
369.	8528 42, 8528 49, 8528 52, 8528 62, 8528 69 and 8528 73	All goods	9
370.	8528 59, 8528 71 and 8528 72	All goods	12.5
371.	8529 10 (except 8529 10 19, 8529 10 29 and 8529 10 99)	All goods	6.5
372.	8529 10 19 and 8529 10 29	All goods	9
373.	8529 10 99	All goods other than parts suitable for use solely or principally with the apparatus of headings 8525, 8526 or 8527	10
374.	8529 10 99	Parts suitable for use solely or principally with the apparatus of headings 8525, 8526 or 8527	9
375.	8529 90 (except 8529 90 90)	All goods	6.5
376.	8529 90 90	All goods other than parts suitable for use solely or principally with the apparatus of headings 8525, 8526 or 8527	10
377.	8529 90 90	Parts suitable for use solely or principally with the apparatus of headings 8525, 8526 or 8527	9
378.	8530	All goods	6.5
379.	8531 (except 8531 20 00)	All goods	9
380.	8535 10 to 8535 30	All goods	9
381.	8535 40 to 8535 90	All goods	6.5
382.	8536 (except 8536 41 00, 8536 49 00 and 8536 70 00)	All goods	9
383.	8536 41 00 and 8536 49 00	All goods	10
384.	8536 70 00	All goods	6.5
385.	8537	All goods	10
386.	8538(except 8538 90 00)	All goods	6.5
387.	8538 90 00	All goods	10

388.	8539 10 00	All goods	10
389.	8539 21 10	All goods	9
390.	8539 21 20	All goods	10
391.	8539 21 90 to 8539 29 30	All goods	9
392.	8539 29 40	All goods	10
393.	8539 29 90 to 8539 49 00	All goods	9
394.	8539 51 to 8539 52	All goods	12.5
395.	8539 90	All goods	9
396.	8540 (except 8540 40 20)	All goods	9
397.	8542 39 00	All goods	6.5
398.	8543 (except 8543 10 10 and 8543 70 11)	All goods	6.5
399.	8544 11	All goods	9
400.	8544 19	All goods	10
401.	8544 20	All goods	9
402.	8544 30 to 8544 49	All goods	10
403.	8544 60	All goods	9
404.	8545 to 8547	All goods	6.5
405.	8548 to 8549	All goods	9
406.	8601 to 8609	All goods (except refrigerated containers)	9
407.	8706	All goods	10
408.	8707	All goods	10
409.	8708	All goods	10
410.	8709 90 00	All goods	9
411.	8714 10	All goods	10
412.	8714 20	All goods	9
413.	8714 91 to 8714 99	All goods	12.5
414.	8715 00 20	All goods	9
415.	8716 90	All goods	9
416.	8801	All goods	9
417.	8802 60 00	All goods	9
418.	8804 to 8806	All goods	9
419.	8807 90 00	All goods	9
420.	8901	All goods	9
421.	8902 00 90	All goods	9
422.	8904 00 00	All goods	9
423.	8905 (except 8905 10 00)	All goods	9
424.	8906	All goods	9
425.	8907 90 00	All goods	9
426.	9001 (except 9001 10)	All goods	9
427.	9001 10	All goods	10

428.	9002	All goods	9
429.	9003	All goods	9
430.	9004 (except 9004 10)	All goods	9
431.	9004 10	All goods	12.5
432.	9005 to 9008	All goods	9
433.	9010 (except 9010 60 00)	All goods	6.5
434.	9010 60 00	All goods	9
435.	9011 to 9012	All goods	6.5
436.	9013 (except 9013 10 10)	All goods	6.5
437.	9013 10 10	All goods	9
438.	9014 to 9015	All goods	6.5
439.	9016 to 9017	All goods	9
440.	9018 (except 9018 32 10, 9018 32 30, 9018 50 20, 9018 90 21, 9018 90 24, 9018 90 43, 9018 90 95, 9018 90 96, 9018 90 97, 9018 90 98)	All goods	5
441.	9018 32 30, 9018 50 20, 9018 90 21, 9018 90 24, 9018 90 43, 9018 90 95, 9018 90 96, 9018 90 97, 9018 90 98	All goods	4
442.	9018 32 10	All goods on which exemption from Health Cess is claimed and allowed under the notification No. 8/2020-Customs dated the 2 <sup>nd</sup> February, 2020	6.5
443.	9018 32 10	All goods other than those covered under S. No. 442 above	5
444.	9019	All goods	5
445.	9020 00 00	All goods	5
446.	9021	All goods	5
447.	9022 12 to 9022 13, 9022 19 to 9022 29, 9022 90 (except 9022 90 90)	All goods on which exemption from Health Cess is claimed and allowed under the notification No. 8/2020-Customs dated the 2 <sup>nd</sup> February, 2020	9
448.	9022 14, 9022 30, 9022 90 90	All goods on which exemption from Health Cess is claimed and allowed under the notification No. 8/2020-Customs dated the 2 <sup>nd</sup> February, 2020	10
449.	9022 12 to 9022 13, 9022 19 to 9022 29, 9022 90 (except 9022 90 90)	All goods other than those covered under S. No. 447 above	5

450.	9022 14, 9022 30, 9022 90 90	All goods other than those covered under S. No. 448 above	7.5
451.	9018 90 99 or 9022 (except 9022 90 10 or 9022 90 30)	All goods covered under S. No. 366 of the TABLE I of notification No. 45/2025-Customs dated 24 <sup>th</sup> October, 2025 published in the Gazette of India vide number GSR 781 (E) dated the 24 <sup>th</sup> October, 2025	5
452.	9023	All goods	9
453.	9024	All goods	6.5
454.	9025 (except 9025 11 10 and 9025 19 10)	All goods	6.5
455.	9025 11 10 and 9025 19 10	All goods	9
456.	9027 10	All goods	9
457.	9027 90	All goods	6.5
458.	9028 10 to 9028 20	All goods	6.5
459.	9028 30 90	All goods	10
460.	9028 90 10	All goods	12.5
461.	9028 90 90	All goods	6.5
462.	9029 (except 9029 10 10)	All goods	6.5
463.	9029 10 10	All goods	9
464.	9030 (except 9030 40 00 and 9030 82 00)	All goods	6.5
465.	9031 (except 9031 41 00 and 9031 80 00)	All goods	6.5
466.	9031 80 00	All goods	10
467.	9032 (except 9032 89)	All goods	6.5
468.	9032 89	All goods	10
469.	9033 00 00	All goods	6.5
470.	9101 to 9103	All goods	12.5
471.	9104 00 00	All goods	10
472.	9105	All goods	12.5
473.	9106 to 9107	All goods	9
474.	9109	All goods	9
475.	9110 90 00	All goods	9
476.	9111 to 9113	All goods	9
477.	9114 (except 9114 30 10)	All goods	9
478.	9201 to 9209	All goods	9
479.	9301 to 9307	All goods	9
480.	9402	All goods	9
481.	9406	All goods	9
482.	9504	All goods	12.5
483.	9505	All goods	12.5
484.	9506 (except 9506 91)	All goods	12.5

485.	9506 91	All goods	9
486.	9507	All goods	12.5
487.	9508	All goods	12.5
488.	9601	All goods	9
489.	9602	All goods	9
490.	9603	All goods	12.5
491.	9604	All goods	12.5
492.	9605 to 9610	All goods	9
493.	9611	All goods	12.5
494.	9612	All goods	9
495.	9613	All goods	12.5
496.	9614	All goods	9
497.	9615 to 9617	All goods	12.5
498.	9618 to 9620	All goods	9
499.	9701 to 9706 (except 9704)	All goods	9
500.	Any chapter	(i) All goods covered under S. Nos. 206, 207, 214, 248, 249, 250, 251, 252, 253, 254, 279, 281, 283, 311, 313 and 390 of the TABLE I of notification No. 45/2025-Customs dated 24 <sup>th</sup> October, 2025 published in the Gazette of India vide number GSR 781 (E) dated the 24 <sup>th</sup> October, 2025  (ii) All goods covered under S. No. 19 of notification No. 57/2017-Customs dated 30 <sup>th</sup> June, 2017 published in the Gazette of India vide number GSR 798(E) dated the 30 <sup>th</sup> June, 2017	6.5
501.	Any chapter	(i) All goods covered under S. Nos. 135, 152, 158, 180, 215, 216, 278, 282, 286, 289, 300, 304, 305, 325, 327 and 389 of the TABLE I of notification No. 45/2025-Customs dated 24 <sup>th</sup> October, 2025 published in the Gazette of India vide number GSR 781 (E) dated the 24 <sup>th</sup> October, 2025  (ii) All goods covered under S. Nos. 9, 13, 13A, 14, 15, 18 and 20 of notification No. 57/2017-Customs	9

		dated 30 <sup>th</sup> June, 2017 published in the Gazette of India vide number GSR 798(E) dated the 30 <sup>th</sup> June, 2017  (iii) All goods covered under S. No. 11 of notification No. 12/2022-Customs dated 1 <sup>st</sup> February, 2022 published in the Gazette of India vide number GSR 86(E) dated the 1 <sup>st</sup> February, 2022	
502.	Any chapter	(i) All goods covered under S. Nos. 153, 324 and 330 of the TABLE I of notification No. 45/2025-Customs dated 24 <sup>th</sup> October, 2025 published in the Gazette of India vide number GSR 781 (E) dated the 24 <sup>th</sup> October, 2025  (ii) All goods covered under S.Nos. 13C, 22 and 23 of notification No. 57/2017-Customs dated 30 <sup>th</sup> June, 2017 published in the Gazette of India vide number GSR 798(E) dated the 30 <sup>th</sup> June, 2017  (iii) All goods covered under S. No. 10 of notification No. 12/2022-Customs dated 1 <sup>st</sup> February, 2022 published in the Gazette of India vide number GSR 86(E) dated the 1 <sup>st</sup> February, 2022	10

TABLE II

S. No.	Chapter or heading or sub-heading or tariff item	Description	BCD Rate in %	AIDC Rate in %
(1)	(2)	(3)	(4)	(5)
1.	3102 10 10, 3102 10 90	All goods	5	5
2.	3102 30 00	All goods	5	4
3.	3406	All goods	10	5
4.	3920, 3921	Poly vinyl chloride (PVC) Flex Films <i>Explanation.-</i> For the purposes of this entry, the term PVC Flex	10	5

		Films includes PVC flex banner and PVC flex sheets.		
5.	6401 to 6405	All goods	10	10
6.	8541 42 00	All goods	10	5
7.	8541 43 00	All goods	10	10
8.	8903	All goods	10	5
9.	9028 30 10	All goods other than those covered under S. No. 389 of Table-I of notification No. 45/2025-Customs dated 24 <sup>th</sup> October, 2025 published in the Gazette of India vide number GSR 781 (E) dated the 24 <sup>th</sup> October, 2025	10	5
10.	9401, 9403, 9404, 9405	All goods	10	5
11.	9405 50 00	Solar lanterns or solar lamps	10	2.5

#### ANNEXURE

Condition No.	Conditions
1.	To avail exemption under this notification, the Bill of Entry for home consumption shall be filed by the Unit in SEZ on the common portal, and shall be assessed by the proper officer.
2.	<p>The goods for which exemption under this notification are claimed should have been manufactured by the Unit in the SEZ and should have undergone a minimum value addition (hereinafter referred to as 'VA') of 20 %, which shall be calculated as under:</p> $VA = \frac{A-(B+C)}{(B+C)} \times 100$ <p style="text-align: center;">Where,-</p> <p style="text-align: center;">A= assessable value of goods removed into DTA by the Unit,</p> <p style="text-align: center;">B= sum total of cost, insurance and freight value of all imported inputs used for manufacture of such goods, and</p> <p style="text-align: center;">C= value of inputs procured from DTA used for manufacture of such goods.</p>
3.	The aggregate value of goods removed to the DTA by availing exemption under this notification in a financial year shall not exceed 30 % of the highest annual Free on Board (FOB) value of exports of the manufactured goods made by the Unit in the SEZ in any one of the three immediately preceding financial years.
4.	No benefit of duty drawback or any other export benefit as admissible under the Foreign Trade Policy has been availed in respect of any of the inputs used in the

	manufacture of such goods, either by the Unit in the SEZ or by the supplier of the inputs, as the case may be.
5.	<p>At the time of removal of manufactured goods to the DTA, the Unit shall,-</p> <p>A. produce a certificate from the jurisdictional Development Commissioner certifying the following,-</p> <p>(i) date of commencement of production by the Unit in the SEZ,</p> <p>(ii) the annual FOB value of exports of manufactured goods made by the said Unit in each of the preceding three financial years, and</p> <p>(iii) the extent of value addition achieved as prescribed in Condition No. 2 above.</p> <p>B. furnish a declaration to pay the duty leviable on such goods, but for the exemption contained in this notification, in the event of non-fulfilment of any of the conditions specified herein.</p>

**Explanation:** For the purposes of this notification,-

- (i) “Common Portal” shall have the meaning assigned to it in clause (7B) of section 2 of the Customs Act, 1962 (62 of 1962);
- (ii) “Development Commissioner” shall have the meaning assigned to it in clause (h) section 2 of the Special Economic Zones Act, 2005 (28 of 2005);
- (iii) “Domestic Tariff Area” shall have the meaning assigned to it in clause (i) section 2 of the Special Economic Zones Act, 2005 (28 of 2005);
- (iv) “Foreign Trade Policy” means Foreign Trade Policy, 2023 published by the Government of India in the Ministry of Commerce and Industry *vide* notification No. 1/2023 dated the 31<sup>st</sup> March, 2023;
- (v) “Free Trade and Warehousing Zone” shall have the meaning assigned to it in clause (n) of section 2 of the Special Economic Zones Act, 2005 (28 of 2005);
- (vi) “Import” shall have the meaning assigned to it in clause (o) section 2 of the Special Economic Zones Act, 2005 (28 of 2005);
- (vii) “Inputs” means raw materials, intermediates, components, consumables, parts and packing materials;
- (viii) “Manufacture” means to make, produce, fabricate, assemble, process or bring into existence, by hand or by machine, a new product having a distinctive name, character or use, but shall not include mere refrigeration, packing, re-packing, affixing or printing of marks, labels, logos, or other like distinguishing signs on goods or their packaging, repair or refurbishing;

- (ix) “Proper Officer” shall have the meaning assigned to it in clause (34) of section 2 of the Customs Act, 1962 (62 of 1962);
- (x) “Special Economic Zone” shall have the meaning assigned to it in clause (za) of section 2 of the Special Economic Zones Act, 2005 (28 of 2005);
- (xi) “Unit” shall have the meaning assigned to it in clause (zc) of Section 2 of the Special Economic Zones Act, 2005 (28 of 2005).

[F. No. 334/04/2026-TRU]

DHEERAJ SHARMA, Under Secy.