

Explanatory Memoranda to Notification Nos. 01/2026-Customs to 03/2026-Customs, dated 1st February, 2026: -

S. No.	Notification No.	Description
1.	01/2026-Customs, dated 1 st February 2026	Seeks to amend five notifications, in order to extend their validity for a further period of two years till 31 st March 2028 and make amendments in notification No. 25/2002-Customs, dated the 1 st March, 2002 and notification No. 36/2024-Customs, dated the 23 rd July, 2024.
2.	02/2026-Customs, dated 1 st February 2026	Seeks to further amend notification No. 45/2025-Customs dated the 24 th October, 2025 to notify Basic Customs Duty related changes.
3.	03/2026-Customs, dated 1 st February 2026	Seeks to further amend notification No. 11/2018-Customs, dated the 2 nd February, 2018 and notification No.11/2021-Customs, dated the 1 st February, 2021 to revise Social Welfare Surcharge (SWS) and Agricultural Infrastructure Development Cess (AIDC) applicable on certain items.
4.	04/2026-Customs dated 01.02.2026	Seeks to amend Notification No. 26/2016-Customs dated 31.03.2016 in view of new Baggage Rules, 2026.
5.	05/2026-Customs dated 01.02.2026	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.

Explanatory Memorandum to Notification Nos. 12 to 15/2026-Customs (N.T.) dated 01.02.2026:-

Sl. No.	Notification No. & Date	Description
1.	12/2026-Customs (N.T.) dated 01.02.2026	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.
2.	13/2026-Customs (N.T.) dated 01.02.2026	Seeks to amend the Deferred Payment of Import Duty Regulations, 2016 to extend duty deferral facilities for trusted entities from 15 to 30 days.
3.	14/2026-Customs (N.T.) dated 01.02.2026	Seeks to notify the Baggage Rules, 2026.
4.	15/2026-Customs (N.T.) dated 01.02.2026	Seeks to notify the Customs Baggage (Declaration & Processing) Regulations, 2026.

Explanatory Memoranda to Notification No. 01/2025-Central Excise to Notification No. 03/2025-Central Excise, dated 1st February, 2025: -

S. No.	Notification No.	Description
1.	01/2026-Central Excise, dated 1st February 2026	Seeks to prescribe effective rates of NCCD on chewing tobacco, jarda scented tobacco and other tobacco products.
2.	02/2026-Central Excise, dated 1st February 2026	Seeks to (i) exempt value of Biogas/ Compressed Biogas contained in blended CNG along with appropriate GST paid on it, from the value of such blended CNG for the purpose of calculation of Central Excise duty on such blended CNG and (ii) to defer implementation of levy of additional duty of Rs 2 per litre on unblended diesel till 31 st March 2028
3.	03/2026-Central Excise, dated 1st February 2026	Seeks to rescind notification No. 5/2023-Central Excise dated 1.2.2023