

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

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No. 01/2026-Customs

New Delhi, the 1st February, 2026

G.S.R...(E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) 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) <i>vide</i> number G.S.R. 617(E), dated the 2 nd 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) <i>vide</i> 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 1 st March, 2001, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) <i>vide</i> number G.S.R. 123(E), dated the 1 st 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 1 st March, 2001 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) <i>vide</i> number G.S.R. 124(E), dated the 1 st 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 1 st March, 2002, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) <i>vide</i> number G.S.R. 122(E), dated the 1 st March, 2002	In the said notification, in the TABLE, against S. No. 69A, in column (3), after the words “Electrically Operated Vehicles”, the words “or Battery Energy Storage Systems (BESS)” shall be inserted;
6.	Notification No. 36/2024-Customs, dated the 23 rd July, 2024, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) <i>vide</i> number G.S.R. 439(E), dated the 23 rd 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 30 th day of April, 2026.”.
7.	Notification No. 29/2025-Customs, dated the 9 th May, 2025, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) <i>vide</i> number G.S.R. 302(E), dated the 9 th 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 31 st March, 2028."

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

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

Dheeraj Sharma
Under Secretary to Government of India

Note:-

1. The principal notification No. 248-Cus, dated the 2nd August, 1976, was 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, and was last amended *vide* notification No. 38/2024-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. 441(E), dated the 23rd July, 2024.

2. The principal notification No. 32/1997-Customs, dated the 1st April 1997, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) 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, and was last amended *vide* notification No. 38/2024-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. 441(E), dated the 23rd July, 2024.

3. The principal notification No. 24/2001-Customs, dated the 1st March, 2001, was 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 and was last amended *vide* notification No. 38/2024-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. 441(E), dated the 23rd July, 2024.

4. The principal notification No. 25/2001-Customs, dated the dated 1st March, 2001, was 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 and was last amended *vide* notification No. 38/2024-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. 441(E), dated the 23rd July, 2024.

5. The principal notification No. 25/2002-Customs, dated the 1st March, 2002, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 122(E), dated the 1st March, 2002 and was last amended *vide* notification No. 11/2025-Customs, dated the 1st February, 2025, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 104(E), dated the 1st February, 2025.

6. The principal notification No. 36/2024-Customs, dated the 23rd July, 2024, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) 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.

7. The principal notification No. 29/2025-Customs, dated the 9th May, 2025, was 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 and was last amended *vide* notification No. 38/2025-Customs, dated the 17th September, 2025, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 645(E), dated the 17th September, 2025.