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SUB-SECTION (i)]

GOVERNMENT OF INDIA

MINISTRY OF FINANCE

(Department of Revenue)

Notification No. 02/2026-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) 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;
- (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;

- (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 31 st 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 31 st 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,	Nil	-	3 and 88”;

		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		
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- (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;
- (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:-

(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	Nil	-	3”;

		<p>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:</p> <p>Provided that nothing contained in this S.No. shall have effect after the 31st March, 2028</p>			
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- (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	<p>Unwrought; waste and scrap; powders of :—</p> <p>(i) Gallium</p> <p>(ii) Germanium</p> <p>(iii) Indium</p> <p>(iv) Niobium</p> <p>(v) Vanadium</p>	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	<p>The following goods for the generation of nuclear power, namely:-</p> <p>(i) Control and Protection Absorber Rods;</p> <p>(ii) Burnable Absorber Rods</p>	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	<p>The following goods, namely: -</p> <p>(1) Parts and sub-parts for the manufacture or the maintenance of wind operated electricity generator components, namely:-</p> <ul style="list-style-type: none"> (a) Special bearings, (b) Gear box, (c) Yaw Components, (d) Wind turbine Controllers <p>(2) Parts for the manufacture or the maintenance of blades for rotor of wind operated electricity generators</p> <p>(3) Balsa Wood, Carbon Fibre for the wind operated electricity generator blades</p> <p>(4) Forged steel rings, falling under tariff item 7326 90 99, for manufacture of special bearings for use in wind operated electricity generators:</p> <p>Provided that nothing contained in this S.No. shall have effect after the 31st March, 2028</p>	5%	-	29

- (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;

(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,	The following goods for use in the manufacture of Microwave Ovens falling under tariff item 8516 50 00,	Nil	-	3”;

	8516 90 00	<p>namely: -</p> <p>(i) AC Synchronous Motor or AC Fan Motor (8501 10 20)</p> <p>(ii) Transformer (8504 31 00)</p> <p>(iii) Electric Heating Resistors (8516 80 00)</p> <p>(iv) Other Parts (8516 90 00)</p> <p>Provided that nothing contained in this Sl. No. shall have effect after 31st March, 2028</p>			
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(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;

(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	<p>Raw materials for manufacture of parts of aircraft for maintenance, repair, or overhauling of</p> <ul style="list-style-type: none"> (i) aircraft falling under heading 8802; or (ii) components or parts, including engines, of aircrafts of heading 8802; <p>Provided that these goods are imported by Public Sector Units under the Ministry of Defence:</p> <p>Provided further that nothing contained in this S.No. shall have effect after the 31st March, 2028.</p>	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	<p>Components or parts including engines, of aircraft of heading 8802-</p> <ul style="list-style-type: none"> (i) for manufacture of aircraft falling under heading 8802; (ii) for manufacture of parts of aircraft at (i); <p>Provided that nothing contained in this S.No. shall apply to goods covered under S.No. 335 of TABLE I of this notification:</p> <p>Provided further that nothing contained in this S.No. shall have effect after the 31st March, 2028.</p>	Nil	-	3”;

- (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. Talyocabtagene 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 Hypercholesterolemia
 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 30 th 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 30 th 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.”;
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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.

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

Dheeraj Sharma
Under Secretary to Government of India

Note: - The principal notification No. 45/2025-Customs, dated the 24th October, 2025, was 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 and was last amended *vide* notification No. 48/2025-Customs, dated the 14th November, 2025, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i), *vide* number G.S.R.847 (E), dated the 14th November, 2025.