

[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. 03/2026-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 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 2 nd February, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), <i>vide</i> number G.S.R. 114(E), dated the 2 nd February, 2018	<p>In the said notification, in the TABLE,-</p> <p>(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; (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;</p> <p>(ii) Sl. No. 7 and the entries relating thereto shall be omitted with effect from the 1st May, 2026;</p> <p>(iii) Sl. No. 8H and the entries relating thereto shall be omitted with effect from the 1st April, 2026;</p> <p>(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:-</p> <table border="1"><tr><th>(1)</th><th>(2)</th></tr><tr><td>“54A.</td><td>Spent catalyst or ash containing precious metals, falling under heading 7112.”;</td></tr></table> <p>(v) for Sl. No. 59 and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-</p> <table border="1"><tr><th>(1)</th><th>(2)</th></tr><tr><td>“59.</td><td>All goods falling under heading 9503.”;</td></tr></table>	(1)	(2)	“54A.	Spent catalyst or ash containing precious metals, falling under heading 7112.”;	(1)	(2)	“59.	All goods falling under heading 9503.”;
(1)	(2)									
“54A.	Spent catalyst or ash containing precious metals, falling under heading 7112.”;									
(1)	(2)									
“59.	All goods falling under heading 9503.”;									

<p>2. 11/2021-Customs, dated the 1st February, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), <i>vide</i> number G.S.R. 69(E), dated the 1st February, 2021</p>	<p>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:-</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: center; padding: 2px;">(1)</th><th style="text-align: center; padding: 2px;">(2)</th><th style="text-align: center; padding: 2px;">(3)</th><th style="text-align: center; padding: 2px;">(4)</th></tr> </thead> <tbody> <tr> <td style="text-align: center; padding: 2px;">“13A.</td><td style="text-align: center; padding: 2px;">4011 30 00</td><td style="text-align: center; padding: 2px;">All goods other than goods covered under S. Nos. 155 and 156 of TABLE I of notification No. 45/2025-Customs, dated the 24th October, 2025</td><td style="text-align: center; padding: 2px;">0.5%”;</td></tr> </tbody> </table> <p>(ii) against Sl. No. 20, in column (3), item (iv) shall be omitted with effect from 1st April, 2026.</p>	(1)	(2)	(3)	(4)	“13A.	4011 30 00	All goods other than goods covered under S. Nos. 155 and 156 of TABLE I of notification No. 45/2025-Customs, dated the 24th October, 2025	0.5%”;
(1)	(2)	(3)	(4)						
“13A.	4011 30 00	All goods other than goods covered under S. Nos. 155 and 156 of TABLE I of notification No. 45/2025-Customs, dated the 24th October, 2025	0.5%”;						

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:

1. The principal notification No. 11/2018-Customs, dated the 2nd February, 2018, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 114(E), dated the 2nd February 2018, and was last amended *vide* notification No. 44/2025-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. 782(E) dated the 24th October, 2025.
2. The principal notification No. 11/2021-Customs, dated the 1st February, 2021, was 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, and was last amended *vide* notification No. 44/2025-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. 782(E) dated the 24th October, 2025.