

Explanatory Memoranda to Notification Nos. 03/2025-Customs to 13/2025-Customs, dated 1st February, 2025: -

S. No.	Notification No.	Description
1.	03/2025-Customs, dated 1 st February 2025	Seeks to further amend notification No. 27/2011-Customs dated 30 th June, 2017 so as to reduce the export duty on crust leather.
2.	04/2025-Customs, dated 1 st February 2025	Seeks to exempt the import duty on goods which are being rationalized in the tariff.
3.	05/2025-Customs, dated 1 st February 2025	Seeks to further amend notification No. 50/2017-Customs dated the 30 th June, 2017 so as to notify BCD related changes.
4.	06/2025-Customs, dated 1 st February 2025	Seeks to further amend notification No. 11/2021-Customs dated the 01 st February, 2021 to prescribe effective rates of AIDC to certain goods.
5.	07/2025-Customs, dated 1 st February 2025	Seeks to further amend notification No. 11/2018-Customs dated 02 th February, 2018 so as to exempt specified goods from the whole of levy of Social Welfare Surcharge.
6.	08/2025-Customs, dated 1 st February 2025	Seeks to further amend notification No. 22/2022-Customs, dated the 30 th April, 2022.
7.	09/2025-Customs, dated 1 st February 2025	Seeks to further amend notification No. 16/2017-Customs, dated the 20 th April, 2017 so to exempt certain drugs for supply under Patient Assistance Programme run by specified pharmaceutical companies.
8.	10/2025-Customs, dated 1 st February 2025	Seeks to further amend notification No. 57/2017 dated 30 th June, 2017 so as to change BCD rates on inputs/parts used for manufacture of parts of cellular mobile phones along with other high technology telecom equipments.
9.	11/2025-Customs, dated 1 st February 2025	Seeks to further amend notification No. 25/2002-Customs, dated the 1st March, 2002 so as to add capital goods to the already existing list of capital goods exempted from basic customs duty for manufacture of lithium-ion battery of mobile phones and electrically operated vehicles.
10.	12/2025-Customs, dated 1 st February 2025	Seeks to further amend notification No. 19/2019 dated 06 th July 2019.
11.	13/2025-Customs, dated 1 st February 2025	Seeks to further amend notification No. 153/94-Customs dated 13 th July, 1994.

Explanatory Memoranda to Notification No. 07/2025-Customs (N.T.), dated 1st February, 2025: -

S. No.	Notification No.	Description
1.	Notification No. 07/2025 – Customs (N.T.) dated 01 st February, 2025	Seeks to Amend Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022 to extend certain timelines.

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

S. No.	Notification No.	Description
1.	01/2025-Central Excise, dated 1st February 2025	Seeks to further amend notification No. 11/2017-Central Excise dated 30 th June, 2017 so as to extend the date of implementation of additional duty of excise on unblended diesel.