# 1) Notification No.: 03/2025-Customs.

Seeks to further amend notification No. 27/2011-Customs dated 30th June, 2017 so as to reduce the export duty on crust leather.

• The Central Government has amended **Notification No. 27/2011-Customs** under **Section 25(1) of the Customs Act, 1962**, maintaining existing duty rates on **tanned hides and skins** of bovine, equine, sheep, lambs, and other animals (excluding E.I. tanned leather). This amendment takes effect from **2nd February 2025**.

| Sl.No. | <u>HS Code</u> | <b>Description</b> | <u>Rate</u>   |
|--------|----------------|--------------------|---------------|
| 25C    | Not specified  | Tanned hides       | Existing rate |
|        |                | and skins of       | continues     |
|        |                | bovine             |               |
|        |                | (including         |               |
|        |                | buffalo) or        |               |
|        |                | equine animals,    |               |
|        |                | other than E.I.    |               |
|        |                | tanned leather     |               |
| 25D    | Not specified  | Tanned skins of    | Existing rate |
|        |                | sheep or lambs,    | continues     |
|        |                | other than E.I.    |               |
|        |                | tanned leather     |               |
| 25E    | Not specified  | Tanned hides       | Existing rate |
|        |                | and skins of       | continues     |
|        |                | other animals,     |               |
|        |                | other than E.I.    |               |
|        |                | tanned leather     |               |
| 25J    | 4104 41 00,    | Crust leather      | Nil           |
|        | 4104 49 00,    | (hides and skins)  |               |
|        | 4105 30 00,    |                    |               |
|        | 4106 22 00,    |                    |               |
|        | 4106 32 00,    |                    |               |
|        | 4106 92 00     |                    |               |

### **★** Key Takeaways:

- **Duty Structure Maintained:** No change in duty rates for **tanned hides and skins**.
- Exemption Introduced: Crust leather (hides and skins) under specific HS codes now enjoys Nil duty.
- Implementation Date: 2nd February 2025.

### 2) Notification No.: 04/2025-Customs.

Seeks to exempt the import duty on goods which are being rationalized in the tariff.

• The Central Government, under Section 25(1) of the Customs Act, 1962, has granted customs duty exemptions for specific goods listed in the table of this notification.

| <u>Sl.</u> | <b>Heading or</b> | Description of goods              | <u>Rate</u> |
|------------|-------------------|-----------------------------------|-------------|
| <u>No.</u> | <u>sub-</u>       |                                   |             |
|            | heading or        |                                   |             |
|            | tariff item       |                                   |             |
| 1          | 2515 11 00,       | All goods                         | 20%         |
|            | 2515 12,          |                                   |             |
|            | 2516 11 00,       |                                   |             |
|            | 2516 12 00        |                                   |             |
| 2          | 293359            | All goods                         | 7.5%        |
| 3          | 3302 10           | All goods other than goods        | 20%         |
|            |                   | covered under S.No. 239 of the    |             |
|            |                   | Table appended to notification    |             |
|            |                   | No. 50/2017-Customs, dated the    |             |
|            |                   | 30th June, 2017                   |             |
| 4          | 3406              | All goods                         | 20%         |
| 5          | 3824 60           | All goods                         | 20%         |
| 6          | 3824 99 00        | All goods                         |             |
| 7          | 3920,             | Poly vinyl chloride (PVC) flex    | 20%         |
|            | 3921              | films                             |             |
|            |                   | Explanation – For the purposes of |             |
|            |                   | this entry, the term PVC Flex     |             |
|            |                   | Films includes PVC flex banner    |             |
|            |                   | and PVC flex sheets               |             |

| 0  | (401                       | All acada                        | 200/  |
|----|----------------------------|----------------------------------|-------|
| 8  | 6401,                      | All goods                        | 20%   |
|    | 6402,                      |                                  |       |
|    | 6403,                      |                                  |       |
|    | 6404,<br>6405              |                                  |       |
| 9  |                            | Mayble glaba                     | 200/  |
| 9  | 6802 10 00,<br>6802 21 10, | Marble slabs                     | 20%   |
|    | 1                          |                                  |       |
|    | 6802 21 20,<br>6802 21 90, |                                  |       |
|    | 6802 21 90,                |                                  |       |
|    | 6802 91 00,                |                                  |       |
| 10 | 7113                       | All goods, other than goods      | 20%   |
| 10 | /113                       | covered under S. Nos. 356, 357   | 20 70 |
|    |                            | and 364C of the Table appended   |       |
|    |                            | to the Notification no. 50/2017  |       |
|    |                            | Customs, dated the 30th June     |       |
|    |                            | 2017                             |       |
| 11 | 7114                       | All goods, other than goods      | 20%   |
|    |                            | covered under S. Nos. 356 and    | 2070  |
|    |                            | 357 of the Table appended to the |       |
|    |                            | Notification no. 50/2017         |       |
|    |                            | Customs, dated the 30th June     |       |
|    |                            | 2017                             |       |
| 12 | 7404 00 12,                | All goods                        | Nil   |
|    | 7404 00 19,                |                                  |       |
|    | 7404 00 22                 |                                  |       |
| 13 | 8002                       | Tin waste and scrap              | Nil   |
| 14 | 8101 97 00                 | Tungsten waste and scrap         | Nil   |
| 15 | 8102 97 00                 | Molybdenum waste and scrap       | Nil   |
| 16 | 8103 30 00                 | Tantalum waste and scrap         | Nil   |
| 17 | 8105 30 00                 | Cobalt Waste and Scrap           | Nil   |
| 18 | 8106 90 10                 | Waste and scrap of bismuth and   | Nil   |
|    |                            | bismuth alloys                   |       |
| 19 | 8109 31 00,                | Zirconium waste and scrap        | Nil   |
|    | 8109 39 00                 |                                  |       |
| 20 | 8110 20 00                 | Antimony waste and scrap         | Nil   |
| 21 | 8112 13 00                 | Beryllium waste and scrap        | Nil   |
| 22 | 8112 41 20                 | Rhenium waste and scrap          | Nil   |
| 23 | 8112 61 00                 | Cadmium waste and scrap          | Nil   |
| 24 | 8541 42 00,                | All goods                        | 20%   |
|    | 8541 43 00,                |                                  |       |

|    | 8541 49 00                      |                                                                                                                                                      |     |
|----|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| 25 | 8702                            | All goods except goods covered under S. No. 524 and S. No. 525 of the Table appended to notification No. 50/2017-Customs, dated the 30th June, 2017  | 20% |
| 26 | 8703                            | All goods except goods covered under S. No. 526 and S. No. 526A of the Table appended to notification No. 50/2017-Customs, dated the 30th June, 2017 | 70% |
| 27 | 8704                            | All goods except goods covered under S. No. 524 and S. No. 525 of the Table appended to notification No. 50/2017-Customs, dated the 30th June, 2017  | 20% |
| 28 | 8711                            | All goods except goods covered under S. No. 531 and S. No. 531A of the Table appended to notification No. 50/2017-Customs, dated the 30th June, 2017 | 70% |
| 29 | 8712 00 10                      | Bicycles                                                                                                                                             | 20% |
| 30 | 8903                            | All goods                                                                                                                                            | 20% |
| 31 | 9028 30 10                      | Electricity meter for alternating current (Smart meter)                                                                                              | 20% |
| 32 | 9401,<br>9403,<br>9404,<br>9405 | All goods                                                                                                                                            | 20% |
| 33 | 9503 00 91                      | Parts of electronic toys                                                                                                                             | 20% |
| 34 | 9802 00 00                      | All goods except goods covered under S. No. 606A of the Table appended to notification No. 50/2017-Customs, dated the 30thJune, 2017                 | 70% |
| 35 | 9803 00 0                       | Al dutiable articles, imported by a passenger or a member of a                                                                                       | 70% |

|    |      | crew in his baggage other than goods covered under notification No. 26/2016-Customs, dated the 31stMarch, 2016                                              |     |
|----|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| 36 | 9804 | All dutiable goods imported for personal use other than those S.No. 608 of the Table appended to notification No. 50/2017-Customs, dated the 30thJune, 2017 | 20% |

### ★ Key Takeaways:

- Exemption Scope: Applies to certain goods under designated headings, sub-headings, or tariff items of the Customs Tariff Act, 1975.
- **Duty Limitation:** Customs duty is restricted to the **prescribed rate** mentioned in the notification.
- Implementation Date: 2nd February 2025.

## 3) Notification No.: 05/2025-Customs

Seeks to further amend notification No. 50/2017-Customs dated the 30th June, 2017 so as to notify BCD-related changes.

The Central Government has amended Notification No. 50/2017-Customs under Section 25(1) of the Customs Act, 1962, and Section 3(12) of the Customs Tariff Act, 1975. In the said notification,-

#### I. In the Table, -

1. After S.No. 3AB and the entries relating thereto, the following S.No. and entries shall be inserted, namely: -

| <u>S. No.</u> | HS Code /<br>Category | <u>Description of</u><br><u>Goods</u>    | <u>Duty</u><br><u>Rate</u> | Condition | <u>List No.</u> |
|---------------|-----------------------|------------------------------------------|----------------------------|-----------|-----------------|
| 3AC           | 0304 99 00            | Frozen Fish Paste<br>(Surimi) for use in | 5%                         |           | 108             |

2. After S.No. 104DB and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

| <u>S. No.</u> | HS Code /       | <b>Description of Goods</b>                                 | <u>Duty</u> | <b>Condition</b> | <u>List No.</u> |
|---------------|-----------------|-------------------------------------------------------------|-------------|------------------|-----------------|
|               | <u>Category</u> |                                                             | <u>Rate</u> |                  |                 |
| 104DC         | 2301 20         | Fish Hydrolysate for use in the manufacture of aquatic feed | 5%          |                  | 9               |

- 3. Against S.No. 166, in column (3),
  - Clause (A) Omission Clause (A) and the corresponding entries shall be omitted.
  - Clause (B) Modification The phrase "at (A)" shall be replaced with "specified in List 3."
  - **Proviso Omission** The proviso shall be omitted.
- 4. After S.No. 166A and the entries relating thereto, the following S.No. and entries shall be inserted, namely: -

| <u>S. No.</u> | HS Code             | <b>Description of Goods</b>                                                 | <u>Duty</u> | <b>Condition</b> | <u>List No.</u> |
|---------------|---------------------|-----------------------------------------------------------------------------|-------------|------------------|-----------------|
|               | 1                   |                                                                             | <u>Rate</u> |                  |                 |
|               | <u>Category</u>     |                                                                             |             |                  |                 |
| 166B          | 28, 29,<br>30 or 38 | Drugs, medicines,<br>diagnostic kits or<br>equipment specified in<br>List 3 | 5%          |                  |                 |

- 5. Against S. No. 167, in column (3), -
  - Clause (A) Omission Clause (A) and the corresponding entries shall be omitted.
  - Clause (B) Modification The phrase "at (A)" shall be replaced with "specified in List 4."
  - **Proviso Omission** The proviso shall be omitted.
- 6. After S.No. 167A and the entries relating thereto, the following S. No. and entries shall be inserted, namely:

| <u>S. No.</u> | HS Code             | Description of Goods                                                                                      | <u>Duty</u> | <b>Condition</b> | <u>List No.</u> |
|---------------|---------------------|-----------------------------------------------------------------------------------------------------------|-------------|------------------|-----------------|
|               |                     |                                                                                                           | <u>Rate</u> |                  |                 |
|               | <u>Category</u>     |                                                                                                           |             |                  |                 |
| 167В.         | 28, 29,<br>30 or 38 | Lifesaving drugs/medicines including their salts and esters and diagnostic test kits specified in List 4. | Nil         |                  |                 |

- 7. Against S.No. 168, in column (3), the proviso shall be omitted;
- 8. S.Nos. 177A and the entries relating thereto shall be omitted;
- 9. S.Nos. 250A and the entries relating thereto shall be omitted
- 10. Against S. No. 257A,-
  - **Insertion of Entries in Column (3)** After entry (i), the following entries shall be added:
    - (j) Electric parts for fitting on electric lamp/table lamp/wall lamp/ceiling lamp/door lamp/window lamp/garden lamp/wire roll/Christmas ornamentation
    - (k) Chemical/lacquer required for improved finish of export product
    - (l) Wood polish materials
    - (m) Sea shell, Mother of Pearl (MOP), Cattle horn, and Bone materials

- (n) Clock movement
- (o) Adhesive/glue
- (p) Natural essential oils/aromatic chemicals
- (q) Compact Fluorescent Lamps (CFL) and bulbs of 120 volts
- (r) Resins
- **Modification in Column (6)** The figures "108" shall be replaced with "123."
- 11. After S.No. 284 and the entries relating thereto, the following S.No. and entries shall be inserted, namely: -

| S. No. | HS Code /<br>Category | <u>Description of</u><br>Goods | <u>Duty</u><br>Rate | <b>Condition</b> | <u>List No.</u> |
|--------|-----------------------|--------------------------------|---------------------|------------------|-----------------|
|        | <u>category</u>       | <u>Goods</u>                   |                     |                  |                 |
| 284A   | 4104 11 00,           | Wet blue leather               | Nil                 |                  |                 |
|        | 4104 19 00,           | (hides and skins)              |                     |                  |                 |
|        | 4105 10 00,           |                                |                     |                  |                 |
|        | 4106 21 00,           |                                |                     |                  |                 |
|        | 4106 31 00            |                                |                     |                  |                 |
|        | or 4106 91            |                                |                     |                  |                 |
|        | 00                    |                                |                     |                  |                 |

- 12. Against S.No. 341, in column (3), the proviso shall be omitted;
- 13. Against S.No. 341A, in column (3), the proviso shall be omitted;
- 14. For S.No. 345B and the entries relating thereto, the following S.No. and entries shall be substituted, namely: -

| <u>S. No.</u> | HS Code         | <b>Description of Goods</b> | <u>Duty</u> | <b>Condition</b> | <u>List No.</u> |
|---------------|-----------------|-----------------------------|-------------|------------------|-----------------|
|               | L               |                             | <u>Rate</u> |                  |                 |
|               | <u>Category</u> |                             |             |                  |                 |
| 345B.         | 7102,           | Seeds for use in            | Nil         |                  |                 |
|               | 7104            | manufacturing of rough      |             |                  |                 |
|               |                 | lab-grown diamonds          |             |                  |                 |

15. For S.No. 364C and the entries relating thereto, the following S.No. and entries shall be substituted, namely: -

| S. No. | HS Code  L Category | <u>Description of Goods</u>                                                                                                                                                                                                                                                                   | <u>Duty</u><br><u>Rate</u> | Condition | <u>List No.</u> |
|--------|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-----------|-----------------|
| 364C.  | 7113                | (i) Gold findings; (ii) Silver findings; (iii) Platinum findings.  Explanation For the purposes of this entry, gold, silver or platinum findings mean a small component such as hook, clasp, clamp, pin, catch, screw back used to hold the whole or a part of a piece of jewellery in place. | 5%                         |           |                 |

16. After S.No. 381 and the entries relating thereto, the following S.Nos. and entries shall be inserted, namely: -

| <u>S. No.</u> | <b>HS Code</b>  | <b>Description of Goods</b> | <u>Duty</u> | <b>Condition</b> | <u>List No.</u> |
|---------------|-----------------|-----------------------------|-------------|------------------|-----------------|
|               | L               |                             | <u>Rate</u> |                  |                 |
|               | <u>Category</u> |                             |             |                  |                 |
| 381A          | 7802            | All goods                   | Nil         |                  |                 |
| 381B.         | 7902            | All goods                   | Nil         |                  |                 |

17. After S.No. 390 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

| S. No. | HS Code  L Category | Description of Goods | <u>Duty</u><br><u>Rate</u> | Condition | <u>List No.</u> |
|--------|---------------------|----------------------|----------------------------|-----------|-----------------|
| 390B   | 8105 20<br>30       | All goods            | Nil                        |           |                 |

- 18. Against S. No. 405, in column (3), -
  - Omission of Clauses (1) and (3) Clauses (1) and (3), along with their related entries, shall be omitted.
  - **Substitution of Clause (2)** Clause (2) shall be replaced with the following:
    - "(2) Parts and sub-parts for the manufacture or maintenance of windoperated electricity generator components, namely:
    - (a) Special bearings
    - (b) Gear box
    - (c) Yaw components
    - (d) Wind turbine controllers"
  - **Substitution of Clause (5)** Clause (5) shall be replaced with: "(5) Balsa Wood, Carbon Fibre for the wind-operated electricity generator blades."
  - Omission of Provisos The first and second provisos shall be omitted.
  - 19. Against S.No. 406, in column (3), the proviso shall be omitted;
  - 20. for S. No. 460 and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

| <u>S. No.</u> | HS Code         | <b>Description of Goods</b>                                                            | <u>Duty</u> | <b>Condition</b> | <u>List No.</u> |
|---------------|-----------------|----------------------------------------------------------------------------------------|-------------|------------------|-----------------|
|               | L               |                                                                                        | <u>Rate</u> |                  |                 |
|               | <u>Category</u> |                                                                                        |             |                  |                 |
| 460.          | 8446,<br>8448   | The following goods (other than old and used) for use in the textile industry, namely: |             |                  |                 |
|               |                 | (i) Shuttleless Rapier Looms [above 650 meters per minute]; (ii) Shuttleless Rapier    | Nil<br>Nil  |                  |                 |

| Looms [below 650        |     |   |
|-------------------------|-----|---|
| meters per minute];     |     |   |
| (iii) Shuttleless       | Nil |   |
| Waterjet Looms [above   |     |   |
| 800 meters per          |     |   |
| minute];                |     |   |
| (iv) Shuttleless Airjet | Nil |   |
| Looms [above 1000       |     |   |
| meters per minute];     |     |   |
| (v) Shuttleless Airjet  | Nil |   |
| Looms [below 1000       |     |   |
| meters per minute];     |     |   |
| (vi) Parts and          | Nil | 9 |
| components for use in   |     |   |
| the manufacture of      |     |   |
| shuttleless looms.      |     |   |

- 21. Against S.No. 460A, in column (3), the proviso shall be omitted;
- 22. Against S.No. 460B, in column (3), the proviso shall be omitted;
- 23. Against S.No. 460C, in column (3), the proviso shall be omitted;
- 24. Against S.No. 460D, in column (3), the proviso shall be omitted;
- 25. Against S.No. 460E, in column (3), the proviso shall be omitted;
- 26. Against S.No. 489AA, 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, 2025.";

27. After S.No. 515A and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

| <u>S. No.</u> | HS Code         | <b>Description of Goods</b>                      | <u>Duty</u> | <b>Condition</b> | <u>List No.</u> |
|---------------|-----------------|--------------------------------------------------|-------------|------------------|-----------------|
|               | L               |                                                  | <u>Rate</u> |                  |                 |
|               | <u>Category</u> |                                                  |             |                  |                 |
| 515AA         | 8524            | Open cell (with or without touch) for use in the | 5%          |                  |                 |

| manufacture of<br>Interactive Flat Panel<br>Display (IFPD)<br>Module |  |  |
|----------------------------------------------------------------------|--|--|
|----------------------------------------------------------------------|--|--|

28. Against S.No. 515B, in column (4), for the entry "2.5%", the entry "Nil" shall be substituted;

29. After S.No. 515B and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely:-

| <u>S. No.</u> | HS Code /<br>Category | <u>Description of</u><br><u>Goods</u>                                                                                                     | <u>Duty</u><br><u>Rate</u> | Condition | <u>List No.</u> |
|---------------|-----------------------|-------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|-----------|-----------------|
| 515C          | 8528 5900             | All goods other than<br>Interactive Flat<br>Panel Display (IFPD)                                                                          | 10%                        |           | 9               |
| 515D          | 8529                  | The following goods for use in the manufacture of Interactive Flat Panel Display (IFPD) Module (a) Touch Glass sheet (b) Touch Sensor PCB | 5%                         |           | 9               |

30. Against S.No. 518, in column (3), for the entry "Battery scrap and battery waste", the following entry shall be substituted, namely:-

"Battery scrap and battery waste, other than waste and scrap of Lithium-Ion battery falling under tariff items 8549 13 00, 8549 14 00 or 8549 19 00";

31. After S. No. 518 and the entries relating thereto, the following S. No. and entries shall be inserted, namely:-

| <u>S. No.</u> | HS Code /                                | Description of                               | <u>Duty</u> | <b>Condition</b> | <u>List No.</u> |
|---------------|------------------------------------------|----------------------------------------------|-------------|------------------|-----------------|
|               | <u>Category</u>                          | <u>Goods</u>                                 | <u>Rate</u> |                  |                 |
| 518A          | 8549 13 00,<br>8549 14 00,<br>8549 19 00 | Waste and scrap of<br>Lithium-Ion<br>battery | Nil         |                  |                 |

- 32. Against S. No. 524, in column (4), for the entries "25%" and "40%", the entries "20%" and "20%" shall be substituted respectively;
- 33. Against S. No. 525, in column (4), for the entries "25%" and "40%", the entries "20%" and "20%" shall be substituted respectively;
- 34. Against S. No. 526, in column (4), for the entry "100%", the entry "70%" shall be substituted;
- 35. Against S. No. 526A, in column (4), for the entry "100%", the entry "70%" shall be substituted;
- 36. For S.No. 531 and the entries related thereto, the following S.No. and the entries shall be substituted, namely: -

| <u>S. No.</u> | HS Code  | <b>Description of Goods</b>                                                                                                                                                                                                                                                                                                                                                                                       | <u>Duty</u> | Condition | <u>List No.</u> |
|---------------|----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|-----------|-----------------|
|               | <u> </u> |                                                                                                                                                                                                                                                                                                                                                                                                                   | <u>Rate</u> |           |                 |
| 531           | 8711     | (A) Motor cycles (including mopeds) and cycles fitted with an auxiliary motor (excluding electrically operated motor cycles and cycles), with or without side cars, and side cars, new, which have not been registered anywhere prior to importation and with engine capacity not exceeding 1600 cc –  (1) as a completely knocked down kit containing all the necessary components, parts or sub-assemblies, for |             |           |                 |

|                         |       | I | I |
|-------------------------|-------|---|---|
| assembling a            |       |   |   |
| complete vehicle, with  |       |   |   |
|                         |       |   |   |
|                         |       |   |   |
| (a) engine, gearbox     | 10%   |   |   |
| and transmission        |       |   |   |
| mechanism not in a      |       |   |   |
| pre-assembled           |       |   |   |
| condition;              |       |   |   |
| (b) engine or gearbox   | 20%   |   |   |
| or transmission         | 7 7 0 |   |   |
| mechanism in pre-       |       |   |   |
| _                       |       |   |   |
| assembled form, not     |       |   |   |
| mounted on a body       |       |   |   |
| assembly;               | 4007  |   |   |
| (2) in a form other     | 40%   |   |   |
| than (A)(1) above;      |       |   |   |
| (B) Motor cycles        |       |   |   |
| (including mopeds)      |       |   |   |
| and cycles fitted with  |       |   |   |
| an auxiliary motor      |       |   |   |
| (excluding electrically |       |   |   |
| operated motor cycles   |       |   |   |
| and cycles), with or    |       |   |   |
| without side cars, and  |       |   |   |
| side cars, new, which   |       |   |   |
| have not been           |       |   |   |
|                         |       |   |   |
| registered anywhere     |       |   |   |
| prior to importation    |       |   |   |
| and with engine         |       |   |   |
| capacity of 1600 cc     |       |   |   |
| and above –             |       |   |   |
|                         |       |   |   |
| (1) as a completely     |       |   |   |
| knocked down kit        |       |   |   |
| containing all the      |       |   |   |
| necessary               |       |   |   |
| components, parts or    |       |   |   |
| sub-assemblies, for     |       |   |   |
| assembling a complete   |       |   |   |
| vehicle, with -         |       |   |   |
| (a) engine, gearbox     | 10%   |   |   |
| Laj eligilie, geal bux  | 1070  |   |   |

| and transmission<br>mechanism not in a<br>pre-assembled<br>condition;                                 |     |  |
|-------------------------------------------------------------------------------------------------------|-----|--|
| (b) engine or gearbox or transmission mechanism in preassembled form, not mounted on a body assembly; | 20% |  |
| (2) in a form other than (B)(1) above                                                                 | 30% |  |

- 37. Against S. No. 539, in column (3), after item (b), the following item and the entries relating thereto shall be inserted, namely: -
- "(c) Ground installations for satellite including its spares and consumables";
- 38. Against S. No. 539A, in column (4), for the entry "5", the entry "Nil" shall be substituted;
- 39. Against S. No. 555A, in column (3), in the proviso, for the figures, letters and word "31st March, 2025", the figures, letters and word "31st March, 2035" shall be substituted;
- 40. Against S. No. 559, in column (3), in the proviso, for the figures, letters and word "31st March, 2025", the figures, letters and word "31st March, 2035" shall be substituted;
- 41. Against S. No. 591, in column (4), for the entry "25%", the entry "20%" shall be substituted;
  - II. (a) the first proviso after the Table shall be omitted;(b) for the second proviso, the following proviso shall be substituted, namely: -

"Provided that nothing contained in the entries against serial numbers 17, 80A, 90, 104, 133, 139, 150, 155, 164, 165, 172, 183, 184, 188, 191, 204, 253, 257, 257A, 257B, 257C, 258, 259,

260, 261, 265, 269, 271, 276, 279, 280, 290, 292, 293A, 296A, 326, 329, 333, 334, 345A, 345B, 364A, 378, 379, 380, 381, 392, 404, 405, 406, 415, 415A, 416, 417, 418, 422, 423, 426, 435, 442, 446, 451, 462, 463, 464, 464A, 467, 471, 472, 476, 477, 480, 489B, 504, 509, 510, 511, 512, 512A, 515A, 516, 517, 519, 523A, 527, 534, 535, 535A, 536, 537, 538, 539, 539A, 540, 542, 543, 544, 546, 548, 551, 553, 555, 567, 569, 570, 575, 578A, 580, 581, 583, 591 and 593 shall have effect after the 31st day of March, 2026.";

III. After the second proviso, the following provisos shall be inserted, namely: -

"Provided further that nothing contained in the entries against serial numbers 81A, 104B, 104C, 168, 341, 341A, 460, 460A, 460B, 460C, 460D, 460E and 515B shall have effect after the 31st day of March, 2027:

Provided also that nothing contained in the entries against serial numbers 166, 166A, 167, 167A, 532A and 607B shall have effect after the 31st day of March, 2029.";

- IV. in the ANNEXURE,
  - 1. after condition No. 122, the following condition shall be inserted, namely: -

| <b>Condition</b> | <u>Condition</u>                                                                                                                                       |
|------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|
| <u>No.</u>       |                                                                                                                                                        |
| 123              | If the items manufactured using the imported goods are exported by the importer within twelve months of the date of import of the said imported goods: |
|                  | Provided that the said period of twelve months may be further extended by the jurisdictional Commissioner for a period not exceeding three months.";   |

- 2. in List 3, -
- (a) item numbers 67, 101, 106 and the entries relating thereto shall be omitted;

- (b) after item number 125 and the entries relating thereto, the following item numbers and the entries relating thereto shall be inserted, namely: -
  - (126) Fluticasone Furoate + Umeclidinium + Vilanterol FF/UMEC/VI
  - (127) Brentuximab Vedotin
  - (128) Ocrelizumab
  - (129) Pertuzumab
  - (130) Pertuzumab + trastuzumab
  - (131) Faricimab.";
- 3. in List 4, after item number 115 and the entries relating thereto, the following item numbers and the entries relating thereto shall be inserted, namely: -
  - (116) Onasemnogene abeparvovec
  - (117) Asciminib
  - (118) Mepolizumab
  - (119) Pegylated Liposomal Irinotecan
  - (120) Daratumumab
  - (121) Daratumumab subcutaneous
  - (122) Teclistamab
  - (123) Amivantamab
  - (124) Alectinib
  - (125) Risdiplam
  - (126) Obinutuzumab
  - (127) Polatuzumab vedotin
  - (128) Entrectinib
  - (129) Atezolizumab
  - (130) Spesolimab
  - (131) Velaglucerase Alpha
  - (132) Agalsidase Alfa
  - (133) Rurioctocog Alpha Pegol
  - (134) Idursulphatase
  - (135) Alglucosidase Alfa
  - (136) Laronidase

- (137) Olipudase Alfa
- (138) Tepotinib
- (139) Avelumab
- (140) Emicizumab
- (141) Belumosudil
- (142) Miglustat
- (143) Velmanase Alfa
- (144) Alirocumab
- (145) Evolocumab
- (146) Cystamine Bitartrate
- (147) CI- Inhibitor injection
- (148) Inclisiran
- (149) Agalsidase Beta
- (150) Imiglucerase
- (151) Eptacog alfa activated recombinant coagulation factor VIIa.".

## 📌 Key Takeaways:

- Changes in Duty Benefits: Modifies existing customs duty exemptions/concessions for specific goods.
- Implementation Date: Effective from 2nd February 2025.

## 4) Notification No.: 06/2025-Customs

Seeks to further amend notification No. 11/2021-Customs dated the 01 st February, 2021 to prescribe effective rates of AIDC to certain goods.

 The Central Government, in the public interest, has amended Notification No. 11/2021-Customs under the Customs Act, 1962 and Finance Act, 2021. These changes modify tariff exemptions and conditions, effective from 2nd February 2025.

#### In the said notification, -

- I. in the Table,
  - after Sl. No. 9 and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely:-

| <u>S. No.</u> | HS Code                   | Description of | <u>Duty Rate</u> |
|---------------|---------------------------|----------------|------------------|
|               |                           | <u>Goods</u>   |                  |
| 9A.           | 2515 11 00, 2515 12       | All goods      | 20%              |
| 9B.           | 2516 11 00, 2516 12<br>00 | All goods      | 20%";            |

ii. after Sl. No. 13, and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely:-

| <u>S. No.</u> | HS Code    | Description of Goods                                                                                                 | <u>Duty</u> |
|---------------|------------|----------------------------------------------------------------------------------------------------------------------|-------------|
|               |            |                                                                                                                      | <u>Rate</u> |
| 13AA.         | 3406       | Candles, tapers and the like                                                                                         | 7.5%        |
| 13AB.         | 3920, 3921 | Poly vinyl chloride (PVC) Flex Films                                                                                 | 7.5%";      |
|               |            | Explanation. – For the purposes of this entry, the term PVC Flex Films includes PVC flex banner and PVC flex sheets. |             |

iii. after Sl. No. 14, and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely:-

| S. No. | HS Code                           | •         | Duty<br>Rate |
|--------|-----------------------------------|-----------|--------------|
|        | 6401, 6402, 6403,<br>6404 or 6405 | All goods | 18.5%        |

| 14B. | 6802 10 00, 6802 | Marble slab | 20%"; |
|------|------------------|-------------|-------|
|      | 21 10,           |             |       |
|      | 6802 21 20, 6802 |             |       |
|      | 21 90,           |             |       |
|      | 6802 91 00 or    |             |       |
|      | 6802 92 00       |             |       |
|      |                  |             |       |

 $_{\rm iv.}$   $\,$  for Sl. No 15F and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely: -

| <u>S. No.</u> | <b>HS Code</b> | <u>Description of Goods</u>                                                                                                                                                                             | <u>Duty</u> |
|---------------|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
|               |                |                                                                                                                                                                                                         | <u>Rate</u> |
| 15F.          | 7113           | i) Gold findings;                                                                                                                                                                                       | 1%          |
|               |                | ii) Silver findings;                                                                                                                                                                                    | 1%          |
|               |                | iii) Platinum findings.  Explanation For the purposes of this entry, gold, silver or platinum findings mean a small component such as hook, clasp, clamp, pin, catch, screw back used to hold the whole | 1.4%";      |
|               |                | or a part of a piece of jewellery in place.                                                                                                                                                             |             |

v. after Sl. No 15G and the entries relating thereto, the following Sl. Nos. and entries shall be inserted, namely: -

| <u>S. No.</u> | HS Code       | <u>Description of Goods</u>                                                                                                                                                                                                                                                      | Duty Rate |
|---------------|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| 16AA.         | 8541 42 00    | All goods other than goods on which exemption from basic customs duty is claimed and allowed under S. No. 38A of the notification No. 24/2005- Customs, dated the 1st March, 2005, published in the Gazette of India <i>vide</i> number G.S.R. 122(E), dated the 1st March,      | 7.5%      |
| 16AB.         | 8541 43 00    | All goods other than goods on which exemption from basic customs duty is claimed and allowed under S. No. 38A of the notification No. 24/2005- Customs, dated the 1st March, 2005, published in the Gazette of India <i>vide</i> number G.S.R. 122(E), dated the 1st March, 2005 | 20%       |
| 16AC.         | 8541 49 00    | All goods other than goods on which exemption from basic customs duty is claimed and allowed under S. No. 23 of the notification No. 24/2005- Customs, dated the 1st March, 2005, published in the Gazette of India <i>vide</i> number G.S.R. 122(E), dated the 1st March,       | 20%       |
| 16AD.         | 8702,<br>8704 | All goods other than goods covered under column (3), sub-items (a) and (b) of item (1) of S. Nos. 524 and 525 of the Table in notification No. 50/2017-Customs dated the 30th June, 2017                                                                                         | 20%       |

|       |               | published in the                                                                                                                                                                                                                                           |       |
|-------|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
|       |               | Gazette of India <i>vide</i> number GSR 785(E) dated the 30 <sup>th</sup> June, 2017                                                                                                                                                                       |       |
| 16AE. | 8702,<br>8704 | All goods covered under column (3), subitem (b) of item (1) of S. Nos. 524 and 525 of the Table in notification No. 50/2017-Customs dated the 30th June, 2017 published in the Gazette of India vide number GSR 785(E) dated the 30th June, 2017           | 5%    |
| 16AF. | 8703          | All goods other than goods covered under S. Nos. 526 and 526A of the Table in notification No. 50/2017-Customs dated the 30 <sup>th</sup> June, 2017 published in the Gazette of India <i>vide</i> number GSR 785(E) dated the 30 <sup>th</sup> June, 2017 | 67.5% |
| 16AG. | 8703          | All goods covered under column (3), subitem (a) of item (2) of S. Nos. 526 and 526A of the Table in notification No. 50/2017-Customs dated the 30th June, 2017 published in the Gazette of India vide  number GSR 785(E) dated the 30th June, 2017         | 40%   |
| 16АН. | 8711          | All goods other than goods covered under S. Nos. 531and 531A of the Table in notification No. 50/2017-Customs dated the 30 <sup>th</sup> June, 2017 published in the Gazette of India <i>vide</i> number GSR 785(E) dated                                  | 40%   |

|       |         | the 30 <sup>th</sup> June, 2017 |       |
|-------|---------|---------------------------------|-------|
|       |         |                                 |       |
| 16AI. | 8712 00 | All goods                       | 15%"; |
|       | 10      |                                 |       |

 $_{
m vi.}$  after Sl. No 16A and the entries relating thereto, the following Sl. Nos. and entries shall be inserted, namely: -

| S. No. | <b>HS Code</b>                  | <u>Description of Goods</u>                                                                                                                                                                                                      | <u>Duty</u> |
|--------|---------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|
|        |                                 |                                                                                                                                                                                                                                  | <u>Rate</u> |
| "16B.  | 8903                            | All goods                                                                                                                                                                                                                        | 7.5%        |
| 16C.   |                                 | All goods other than goods covered under S. No. 581A of the Notification No. 50/2017-                                                                                                                                            | 7.5%        |
|        |                                 | Customs, dated the 30th June, 2017, published in the Gazette of India <i>vide</i> number G.S.R. 785(E), dated the 30th June, 2017                                                                                                |             |
| 16D.   | 9401,<br>9403,<br>9404,<br>9405 | All goods                                                                                                                                                                                                                        | 5%          |
| 16E.   | 9503 00<br>91                   | All goods covered under S. No. 591 of the Table in notification No. 50/2017-Customs dated the 30 <sup>th</sup> June, 2017 published in the Gazette  of India <i>vide</i> number GSR 785(E) dated the 30 <sup>th</sup> June, 2017 | 7.5%        |

| 16F. | 91 | All goods other than goods covered under S. No. 591 of the Table in notification No. 50/2017-Customs dated the 30 <sup>th</sup> June, 2017 published in the Gazette of India <i>vide</i> number GSR 785(E) dated the 30 <sup>th</sup> June, 2017 | 20%   |
|------|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| 16G. | 00 | All goods other than goods covered under S. No. 606 A of the Notification No. 50/2017-Customs, dated the 30th June, 2017, published in the Gazette of India <i>vide</i> number G.S.R. 785(E), dated the 30th June, 2017                          | 70%"; |

 $_{
m vii.}$  against Sl. No. 17, in column (3), for the figures and letter "16A", the figures and letter "16G" shall be substituted.

 $_{
m viii.}$  after Sl. No. 17 and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely:-

| S. No. | HS Code        | Description of Goods                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | Duty<br>Rate |
|--------|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| "17A.  | Any<br>Chapter | All goods imported under Sl. Nos. 9A, 9B, 13AA, 13AB, 14A, 14B, 15F, 16AA, 16AB, 16AC, 16AD, 16AE, 16AF, 16AG, 16AH, 16AI, 16B, 16C, 16D, 16E, 16F or 16G, on which exemption from basic customs duty is claimed and allowed under the following notifications published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), below:-  i. notification No. 28/1995-customs, dated the 16th March, 1995 vide number G.S.R. 157(E), dated the 16th March, 1995;  ii. notification No. 85/1998-Customs, dated the 05th November, 1998 vide number G.S.R. 656(E), dated the 05th November, 1998;  iii. notification No. 4/1999 -Customs, dated the 08th January, 1999 vide number G.S.R. 11(E), dated the 08th January, 1999;  iv. notification No. 76/2003-Customs, dated the 13th May, 2003 | Nil";        |
|        |                | vide number G.S.R. 394(E), dated the 13th                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |              |

| May, 2003;                                                                                                                              |
|-----------------------------------------------------------------------------------------------------------------------------------------|
| v. notification No. 85/2004-Customs, dated 31st August, 2004                                                                            |
| <i>vide</i> number G.S.R. 560(E), dated the 31st August, 2004;                                                                          |
| vi. notification No. 73/2005-Customs, dated the 22nd July, 2005 <i>vide</i> number G.S.R. 498(E), dated the 22nd July, 2005;            |
| vii. notification No. 75/2005-Customs, dated the 22nd July, 2005 <i>vide</i> number G.S.R. 500(E), dated the 22nd July, 2005;           |
| viii. notification No. 151/2009-Customs, dated the 31st December, 2009 <i>vide</i> number G.S.R. 944(E), dated the 31st December, 2009; |
| ix. notification No. 68/2012-Customs, dated the 31st December, 2012 <i>vide</i> number G.S.R. 953(E), dated the 31st December, 2012;    |
| x. notification No. 25/2021-Customs, dated the 31st March, 2021 <i>vide</i> number G.S.R. 241(E), dated the 31st March,                 |
| 2021;                                                                                                                                   |
| xi. notification No. 62/2022-Customs,<br>dated the 26th December, 2022 <i>vide</i><br>number G.S.R. 904(E), dated the 26 <sup>th</sup>  |

| December, 2022; |  |
|-----------------|--|
|                 |  |

II. in the Annexure, after S. No. 11 and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely:-

| <u>S. No.</u> | Notification Reference                                                                                                                |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------|
| "12.          | Notification No. 33/1935-Customs, dated the 22nd June,1935                                                                            |
| 13.           | Notification No. 174/1966-Customs, dated the 24th September, 1966 <i>vide</i> number G.S.R.1476(E), dated the 24th 1966               |
| 14.           | Notification No. 80/1970-Customs, dated the 29th August, 1970 <i>vide</i> number G.S.R.1246(E), dated the 29th August, 1970           |
| 15.           | Notification No. 84/1971-Customs, dated the 11th September, 1971 <i>vide</i> number G.S.R.1334(E), dated the 11th September, 1971     |
| 16.           | Notification No. 46/1974-Customs, dated the 25th May, 1974 <i>vide</i> number G.S.R.503(E), dated the 25th May, 1974                  |
| 17.           | Notification No. 296/1976-Customs, dated the 02nd August,1976 <i>vide</i> number G.S.R.665(E), dated the 22nd June,1935               |
| 18.           | Notification No. 241/1982-Customs, dated the 04th<br>November, 1982 <i>vide</i> number G.S.R.661(E), dated the 04th<br>November, 1982 |
| 19.           | Notification No. 326/1983-Customs, dated the 23rd December, 1983 <i>vide</i> number G.S.R.912(E), dated the 23rd December, 1983       |

| 20  | Notification No. 207/1000 Customs, dated the 17th July                                                                  |
|-----|-------------------------------------------------------------------------------------------------------------------------|
| 20. | Notification No. 207/1989-Customs, dated the 17th July, 1989 <i>vide</i> number G.S.R.702(E), dated the 17th July, 1989 |
| 24  |                                                                                                                         |
| 21. | Notification No. 157/1990-Customs, dated the 28th March,                                                                |
|     | 1990 <i>vide</i> number G.S.R.405(E), dated the 28th March, 1990                                                        |
| 22. | Notification No. 160/92-Customs, dated the 20th April,                                                                  |
|     | 1992 <i>vide</i> number G.S.R.423(E), dated the 20th April, 1992                                                        |
| 23. | Notification No. 203/92-Customs, dated the 19th May,                                                                    |
|     | 1992 <i>vide</i> number G.S.R.536(E), dated the 19th May, 1992                                                          |
| 24. | Notification No. 204/92-Customs, dated the 19th May,                                                                    |
|     | 1992 <i>vide</i> number G.S.R.537(E), dated the 19th May, 1992                                                          |
| 25. | Notification No. 299/92-Customs, dated the 30th                                                                         |
|     | November, 1992 <i>vide</i> number G.S.R.900(E), dated the 30th                                                          |
|     | November, 1992                                                                                                          |
| 26. | Notification No. 307/92-Customs, dated the 28th                                                                         |
|     | December, 1992 <i>vide</i> number G.S.R.946(E), dated the 28th                                                          |
|     | December, 1992                                                                                                          |
| 27. | Notification No. 101/93-Customs, dated the 16th March,                                                                  |
|     | 1993 <i>vide</i> number G.S.R.284(E), dated the 16th March,                                                             |
|     | 1993                                                                                                                    |
| 28. | Notification No. 104/93-Customs, dated the 16th March,                                                                  |
|     | 1993 <i>vide</i> number G.S.R.287(E), dated the 16th March,                                                             |
|     | 1993                                                                                                                    |
| 29. | Notification No. 122/1993-Customs, dated the 14th May,                                                                  |
|     | 1993 <i>vide</i> number G.S.R.417(E), dated the 14th May, 1993                                                          |
| 30. | Notification No. 153/93-Customs, dated the 13th August,                                                                 |
|     | 1993 <i>vide</i> number G.S.R. 554(E), dated the 13th August,                                                           |
|     | 1993                                                                                                                    |
| L   |                                                                                                                         |

| Notification No. 05/1994-Customs, dated the 18th                |
|-----------------------------------------------------------------|
| January, 1994 vide number G.S.R.28(E), dated the 18th           |
| January, 1994                                                   |
| Notification No. 104/1994-Customs, dated the 16th March,        |
| 1994 vide number G.S.R.319(E), dated the 16th March,            |
| 1994                                                            |
| Notification No. 128/1994-Customs, dated the 10th June,         |
| 1994 <i>vide</i> number G.S.R.506(E), dated the 10th June, 1994 |
| Notification No. 134/1994-Customs, dated the 22nd June,         |
| 1994 <i>vide</i> number G.S.R.525(E), dated the 22nd June, 1994 |
| Notification No. 146/1994-Customs, dated the 13th July,         |
| 1994 <i>vide</i> number G.S.R.575(E), dated the 13th July, 1994 |
| Notification No. 147/94-Customs, dated the 13th July,           |
| 1994 <i>vide</i> number G.S.R.576(E), dated the 13th July, 1994 |
| Notification No. 152/1994-Customs, dated the 13th July,         |
| 1994 <i>vide</i> number G.S.R.581(E), dated the 13th July, 1994 |
| Notification No. 153/1994-Customs, dated the 13th July,         |
| 1994 <i>vide</i> number G.S.R.582(E), dated the 13th July, 1994 |
| Notification No. 154/1994-Customs, dated the 13th July,         |
| 1994 <i>vide</i> number G.S.R.583(E), dated the 13th July, 1994 |
| Notification No. 79/1995-Customs, dated the 31st March,         |
| 1995 vide number G.S.R.308(E), dated the 31st March,            |
| 1995                                                            |
| Notification No. 80/1995-Customs, dated the 31st March,         |
| 1995 vide number G.S.R.309(E), dated the 31st March,            |
| 1995                                                            |
| Notification No. 104/95-Customs, dated the 30th May,            |
|                                                                 |

|     | 1995 <i>vide</i> number G.S.R.458(E), dated the 30th May, 1995                                                                  |
|-----|---------------------------------------------------------------------------------------------------------------------------------|
| 43. | Notification No. 106/95-Customs, dated the 02nd June, 1995 <i>vide</i> number G.S.R.475(E), dated the 02nd June, 1995           |
| 44. | Notification No. 107/95-Customs, dated the 02nd June, 1995 <i>vide</i> number G.S.R.476(E), dated the 02nd June, 1995           |
| 45. | Notification No. 110/95-Customs, dated the 05th June, 1995 <i>vide</i> number G.S.R.480(E), dated the 05th June, 1995           |
| 46. | Notification No. 111/95-Customs, dated the 05th June, 1995 <i>vide</i> number G.S.R.481(E), dated the 05th June, 1995           |
| 47. | Notification No. 130/95-Customs, dated the 28th August, 1995 <i>vide</i> number G.S.R.598(E), dated the 28th August, 1995       |
| 48. | Notification No. 148/95-Customs, dated the 19th September, 1995 <i>vide</i> number G.S.R.657(E), dated the 19th September, 1995 |
| 49. | Notification No. 149/95-Customs, dated the 19th September, 1995 <i>vide</i> number G.S.R.658(E), dated the 19th September, 1995 |
| 50. | Notification No. 158/1995-Customs, dated the 14th November, 1995 <i>vide</i> number G.S.R.744(E), dated the 14th November, 1995 |
| 51. | Notification No. 39/1996-Customs, dated the 23rd July, 1996 <i>vide</i> number G.S.R.291(E), dated the 23rd July, 1996          |
| 52. | Notification No. 43/1996-Customs, dated the 23rd July, 1996 <i>vide</i> number G.S.R.295(E), dated the 23rd July, 1996          |
| 53. | Notification No. 50/1996-Customs, dated the 23rd July, 1996 <i>vide</i> number G.S.R.302(E), dated the 23rd July, 1996          |
| 54. | Notification No. 51/1996-Customs, dated the 23rd July,                                                                          |

|     | 1996 <i>vide</i> number G.S.R.303(E), dated the 23rd July, 1996                                                                      |
|-----|--------------------------------------------------------------------------------------------------------------------------------------|
| 55. | Notification No. 28/1997-Customs, dated the 01st April, 1997 <i>vide</i> number G.S.R.184(E), dated the 01st April, 1997             |
| 56. | Notification No. 29/97-Customs, dated the 01st April, 1997 <i>vide</i> number G.S.R.185(E), dated the 01st April, 1997               |
| 57. | Notification No. 30/97-Customs, dated the 01st April, 1997 <i>vide</i> number G.S.R.186(E), dated the 01st April, 1997               |
| 58. | Notification No. 31/97-Customs, dated the 01st April, 1997 <i>vide</i> number G.S.R.187(E), dated the 01st April, 1997               |
| 59. | Notification No. 32/1997-Customs, dated the 01st April, 1997 <i>vide</i> number G.S.R.188(E), dated the 01st April, 1997             |
| 60. | Notification No. 34/97-Customs, dated the 07th April, 1997 <i>vide</i> number G.S.R.197(E), dated the 07th April, 1997               |
| 61. | Notification No. 36/97-Customs, dated the 11th April, 1997 <i>vide</i> number G.S.R.216(E), dated the 11th April, 1997               |
| 62. | Notification No. 84/1997-Customs, dated the 11th<br>November, 1997 <i>vide</i> number G.S.R.645(E), dated the 11th<br>November, 1997 |
| 63. | Notification No. 25/1998-Customs, dated the 02nd June, 1998 <i>vide</i> number G.S.R.290(E), dated the 02nd June, 1998               |
| 64. | Notification No. 77/1998-Customs, dated the 16th October, 1998 <i>vide</i> number G.S.R.623(E), dated the 16th October, 1998         |
| 65. | Notification No. 25/1999-Customs, dated the 28th February, 1999 <i>vide</i> number G.S.R.161(E), dated the 28th February, 1999       |
| 66. | Notification No. 41/1999-Customs, dated the 28th April, 1999 <i>vide</i> number G.S.R.289(E), dated the 28th April, 1999             |

| 67. | Notification No. 42/1999-Customs, dated the 28th April, 1999 <i>vide</i> number G.S.R.290(E), dated the 28th April, 1999 |
|-----|--------------------------------------------------------------------------------------------------------------------------|
| 68. | Notification No. 48/1999-Customs, dated the 29th April, 1999 <i>vide</i> number G.S.R.299(E), dated the 29th April, 1999 |
| 69. | Notification No. 48/2000-Customs, dated the 25th April, 2000 <i>vide</i> number G.S.R.349(E), dated the 25th April, 2000 |
| 70. | Notification No. 49/2000-Customs, dated the 27th April, 2000 <i>vide</i> number G.S.R.365(E), dated the 27th April, 2000 |
| 71. | Notification No. 50/2000-Customs, dated the 27th April, 2000 <i>vide</i> number G.S.R.366(E), dated the 27th April, 2000 |
| 72. | Notification No. 51/2000-Customs, dated the 27th April, 2000 <i>vide</i> number G.S.R.367(E), dated the 27th April, 2000 |
| 73. | Notification No. 56/2000-Customs, dated the 5th May, 2000 <i>vide</i> number G.S.R.399(E), dated the 5th May, 2000       |
| 74. | Notification No. 57/2000-Customs, dated the 8th May, 2000 <i>vide</i> number G.S.R.413(E), dated the 8th May, 2000       |
| 75. | Notification No. 25/2002-Customs, dated the 01st March, 2002 <i>vide</i> number G.S.R.122(E), dated the 01st March, 2002 |
| 76. | Notification No. 43/2002-Customs, dated the 19th April, 2002 <i>vide</i> number G.S.R.292(E), dated the 19th April, 2002 |
| 77. | Notification No. 44/2002-Customs, dated the 19th April, 2002 <i>vide</i> number G.S.R.293(E), dated the 19th April, 2002 |
| 78. | Notification No. 45/2002-Customs, dated the 22nd April, 2002 <i>vide</i> number G.S.R.298(E), dated the 22nd April, 2002 |
| 79. | Notification No. 46/2002-Customs, dated the 22nd April, 2002 <i>vide</i> number G.S.R.299(E), dated the 22nd April,      |

|     | 2002                                                                                                                             |
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| 80. | Notification No. 47/2002-Customs, dated the 22nd April, 2002 <i>vide</i> number G.S.R.300(E), dated the 22nd April, 2002         |
| 81. | Notification No. 60/2002-Customs, dated the 07th June,2002 <i>vide</i> number G.S.R.416(E), dated the 07th June,2002             |
| 82. | Notification No. 52/2003-Customs, dated the 31st March, 2003 <i>vide</i> number G.S.R.274(E), dated the 31st March, 2003         |
| 83. | Notification No. 53/2003-Customs, dated the 01st April, 2003 <i>vide</i> number G.S.R.277(E), dated the 01st April, 2003         |
| 84. | Notification No. 54/2003-Customs, dated the 01st April, 2003 <i>vide</i> number G.S.R.278(E), dated the 01st April, 2003         |
| 85. | Notification No. 55/2003-Customs, dated the 1st April, 2003 <i>vide</i> number G.S.R.279(E), dated the 1st April, 2003           |
| 86. | Notification No. 56/2003-Customs, dated the 1st April, 2003 <i>vide</i> number G.S.R.280(E), dated the 1st April, 2003           |
| 87. | Notification No. 121/2003-Customs, dated the 01st August, 2003 <i>vide</i> number G.S.R.623(E), dated the 01st August, 2003      |
| 88. | Notification No. 90/2004-Customs, dated the 10th September, 2004 <i>vide</i> number G.S.R.603(E), dated the 10th September, 2004 |
| 89. | Notification No. 91/2004-Customs, dated the 10th September, 2004 <i>vide</i> number G.S.R.604(E), dated the 10th September, 2004 |
| 90. | Notification No. 92/2004-Customs, dated the 10th September, 2004 <i>vide</i> number G.S.R.605(E), dated the 10th                 |

|      | September, 2004                                                                                                                   |
|------|-----------------------------------------------------------------------------------------------------------------------------------|
| 91.  | Notification No. 93/2004-Customs, dated the 10th September, 2004 <i>vide</i> number G.S.R.606(E), dated the 10th September, 2004  |
| 92.  | Notification No. 94/2004-Customs, dated the 10th September, 2004 <i>vide</i> number G.S.R.607(E), dated the 10th September, 2004  |
| 93.  | Notification No. 97/2004-Customs, dated the 17th September, 2004 <i>vide</i> number G.S.R.620(E), dated the 17th September, 2004  |
| 94.  | Notification No. 24/2005-Customs, dated the 01st March, 2005 <i>vide</i> number G.S.R.122(E), dated the 01st March, 2005          |
| 95.  | Notification No. 25/2005-Customs, dated the 01st March, 2005 <i>vide</i> number G.S.R.123(E), dated the 01st March, 2005          |
| 96.  | Notification No. 32/2005-Customs, dated the 08th April, 2005 <i>vide</i> number G.S.R.222(E), dated the 08th April, 2005          |
| 97.  | Notification No. 41/2005-Customs, dated the 09th May, 2005 <i>vide</i> number G.S.R.282(E), dated the 09th May, 2005              |
| 98.  | Notification No. 81/2005-Customs, dated the 08th September, 2005 <i>vide</i> number G.S.R.569(E), dated the 08th 'September, 2005 |
| 99.  | Notification No. 89/2005-Customs, dated the 04th October, 2005 <i>vide</i> number G.S.R.324(E), dated the 04th October, 2005      |
| 100. | Notification No. 40/2006-Customs, dated the 01st May, 2006 <i>vide</i> number G.S.R.260(E), dated the 01st May, 2006              |

| 101. | Notification No. 73/2006-Customs, dated the 10th July, 2006 <i>vide</i> number G.S.R.408(E), dated the 10th July, 2006           |
|------|----------------------------------------------------------------------------------------------------------------------------------|
| 102. | Notification No. 90/2006-Customs, dated the 01st September, 2006 <i>vide</i> number G.S.R.528(E), dated the 01st September, 2006 |
| 103. | Notification No. 91/2006-Customs, dated the 01st September, 2006 <i>vide</i> number G.S.R.529(E), dated the 01st September, 2006 |
| 104. | Notification No. 53/2008-Customs, dated the 23rd April, 2008 <i>vide</i> number G.S.R.302(E), dated the 23rd April, 2008         |
| 105. | Notification No. 64/2008-Customs, dated the 09th May, 2008 <i>vide</i> number G.S.R.349(E), dated the 09th May, 2008             |
| 106. | Notification No. 136/2008-Customs, dated the 24th December, 2008 <i>vide</i> number G.S.R.878(E), dated the 24th December, 2008  |
| 107. | Notification No. 14/2009-Customs, dated the 19th February, 2009 <i>vide</i> number G.S.R.103(E), dated the 19th February, 2009   |
| 108. | Notification No. 90/2009-Customs, dated the 07th September, 2009 <i>vide</i> number G.S.R.644(E), dated the 07th September, 2009 |
| 109. | Notification No. 91/2009-Customs, dated the 11th September, 2009 <i>vide</i> number G.S.R.657(E), dated the 11th September, 2009 |
| 110. | Notification No. 92/2009-Customs, dated the 11th September, 2009 <i>vide</i> number G.S.R.658(E), dated the 11th September, 2009 |
| 111. | Notification No. 93/2009-Customs, dated the 11th September, 2009 <i>vide</i> number G.S.R.659(E), dated the 11th                 |

|      | September, 2009                                                                                                                   |
|------|-----------------------------------------------------------------------------------------------------------------------------------|
| 112. | Notification No. 94/2009-Customs, dated the 11th September, 2009 <i>vide</i> number G.S.R.660(E), dated the 11th September, 2009  |
| 113. | Notification No. 95/2009-Customs, dated the 11th September, 2009 <i>vide</i> number G.S.R.661(E), dated the 11th September, 2009  |
| 114. | Notification No. 96/2009-Customs, dated the 11th September, 2009 <i>vide</i> number G.S.R.662(E), dated the 11th September, 2009  |
| 115. | Notification No. 97/2009-Customs, dated the 11th September, 2009 <i>vide</i> number G.S.R.663(E), dated the 11th September, 2009  |
| 116. | Notification No. 98/2009-Customs, dated the 11th September, 2009 <i>vide</i> number G.S.R.664(E), dated the 11th September, 2009  |
| 117. | Notification No. 99/2009-Customs, dated the 11th September, 2009 <i>vide</i> number G.S.R.665(E), dated the 11th September, 2009  |
| 118. | Notification No. 100/2009-Customs, dated the 11th September, 2009 <i>vide</i> number G.S.R.666(E), dated the 11th September, 2009 |
| 119. | Notification No. 101/2009-Customs, dated the 11th September, 2009 <i>vide</i> number G.S.R.667(E), dated the 11th September, 2009 |
| 120. | Notification No. 102/2009-Customs, dated the 11th September, 2009 <i>vide</i> number G.S.R.668(E), dated the 11th September, 2009 |
| 121. | Notification No. 103/2009-Customs, dated the 11th                                                                                 |

|      | September, 2009 <i>vide</i> number G.S.R.669(E), dated the 11th |
|------|-----------------------------------------------------------------|
|      | September, 2009                                                 |
| 122. | Notification No. 104/2009-Customs, dated the 11th               |
|      | September, 2009 vide number G.S.R.670(E), dated the 11th        |
|      | September, 2009                                                 |
| 123. | Notification No. 112/2009-Customs, dated the 29th               |
|      | September, 2009 vide number G.S.R.710(E), dated the 29th        |
|      | September, 2009                                                 |
| 124. | Notification No. 130/2010-Customs, dated the 23rd               |
|      | December, 2010 vide number G.S.R.1008(E), dated the             |
|      | 23rd December, 2010                                             |
| 125. | Notification No. 26/2011-Customs, dated the 01st March,         |
|      | 2011 vide number G.S.R.152(E), dated the 01st March,            |
|      | 2011                                                            |
| 126. | Notification No. 09/2012-Customs, dated the 09th March,         |
|      | 2012 vide number G.S.R.129(E), dated the 09th March,            |
|      | 2012                                                            |
| 127. | Notification No. 05/2013-Customs, dated the 18th                |
|      | February, 2013 vide number G.S.R.99(E), dated the 18th          |
|      | February, 2013                                                  |
| 128. | Notification No. 6/2013-Customs, dated the 18th                 |
|      | February, 2013 vide number G.S.R.100(E), dated the 18th         |
|      | February, 2013                                                  |
| 129. | Notification No. 22/2013-Customs, dated the 18th April,         |
|      | 2013 vide number G.S.R.248(E), dated the 18th April, 2013       |
| 130. | Notification No. 23/2013-Customs, dated the 18th April,         |
|      | 2013 vide number G.S.R.249(E), dated the 18th April, 2013       |
| 131. | Notification No. 01/2014-Customs, dated the 17th                |
|      | January, 2014 vide number G.S.R.28(E), dated the 17th           |
|      |                                                                 |

|      | January, 2014                                                    |  |  |  |  |
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| 132. | Notification No. 10/2014-Customs, dated the 12th May,            |  |  |  |  |
|      | 2014 <i>vide</i> number G.S.R.335(E), dated the 12th May, 2014   |  |  |  |  |
| 133. | Notification No. 16/2015-Customs, dated the 01st April,          |  |  |  |  |
|      | 2015 vide number G.S.R.252(E), dated the 01st April, 2015        |  |  |  |  |
| 134. | Notification No. 17/2015-Customs, dated the 01st April,          |  |  |  |  |
|      | 2015 <i>vide</i> number G.S.R.253(E), dated the 01st April, 2015 |  |  |  |  |
| 135. | Notification No. 18/2015-Customs, dated the 01st April,          |  |  |  |  |
|      | 2015 <i>vide</i> number G.S.R.254(E), dated the 01st April, 2015 |  |  |  |  |
| 136. | Notification No. 19/2015-Customs, dated the 01st April,          |  |  |  |  |
|      | 2015 <i>vide</i> number G.S.R.255(E), dated the 01st April, 2015 |  |  |  |  |
| 137. | Notification No. 20/2015-Customs, dated the 01st April,          |  |  |  |  |
|      | 2015 <i>vide</i> number G.S.R.256(E), dated the 01st April, 2015 |  |  |  |  |
| 138. | Notification No. 21/2015-Customs, dated the 01st April,          |  |  |  |  |
|      | 2015 <i>vide</i> number G.S.R.257(E), dated the 01st April, 2015 |  |  |  |  |
| 139. | Notification No. 22/2015-Customs, dated the 01st April,          |  |  |  |  |
|      | 2015 <i>vide</i> number G.S.R.258(E), dated the 01st April, 2015 |  |  |  |  |
| 140. | Notification No. 24/2015-Customs, dated the 01st April,          |  |  |  |  |
|      | 2015 vide number G.S.R.269(E), dated the 01st April, 2015        |  |  |  |  |
| 141. | Notification No. 25/2015-Customs, dated the 01st April,          |  |  |  |  |
|      | 2015 <i>vide</i> number G.S.R.270(E), dated the 01st April, 2015 |  |  |  |  |
| 142. | Notification No. 40/2015-Customs, dated the 21st July, 2015 vide |  |  |  |  |
|      | number G.S.R.568(E), dated the 21st July, 2015                   |  |  |  |  |
| 143. | Notification No. 08/2016-Customs, dated the 05th February,       |  |  |  |  |
|      | 2016 vide number G.S.R.147(E), dated the 05th February, 2016     |  |  |  |  |
| 144. | Notification No. 45/2016-Customs, dated the 13th August, 2016    |  |  |  |  |
|      | vide number G.S.R.795(E), dated the 13th August, 2016            |  |  |  |  |

| 145. | Notification No. 05/2017-Customs, dated the 02nd February, 2017 <i>vide</i> number G.S.R.89(E), dated the 02nd February, 2017 |
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| 146. | Notification No. 16/2017-Customs, dated the 20th April, 2017 <i>vide</i> number G.S.R.394(E), dated the 20th April, 2017      |
| 147. | Notification No. 17/2017-Customs, dated the 21st April, 2017 <i>vide</i> number G.S.R.400(E), dated the 21st April, 2017      |
| 148. | Notification No. 29/2017-Customs, dated the 30th June, 2017 <i>vide</i> number G.S.R.764(E), dated the 30th June, 2017        |
| 149. | Notification No. 30/2017-Customs, dated the 30th June, 2017 <i>vide</i> number G.S.R.765(E) , dated the 30th June, 2017       |
| 150. | Notification No. 31/2017-Customs, dated the 30th June, 2017 <i>vide</i> number G.S.R.766(E), dated the 30th June, 2017        |
| 151. | Notification No. 32/2017-Customs, dated the 30th June, 2017 <i>vide</i> number G.S.R.767(E), dated the 30th June, 2017        |
| 152. | Notification No. 33/2017-Customs, dated the 30th June, 2017 <i>vide</i> number G.S.R.768(E) , dated the 30th June, 2017       |
| 153. | Notification No. 35/2017-Customs, dated the 30th June,2017 <i>vide</i> number G.S.R.770(E), dated the 30th June,2017          |
| 154. | Notification No. 36/2017-Customs, dated the 30th June,2017 <i>vide</i> number G.S.R.771(E), dated the 30th June,2017          |
| 155. | Notification No. 37/2017-Customs, dated the 30th June,2017 <i>vide</i> number G.S.R.772(E), dated the 30th June,2017          |
| 156. | Notification No. 38/2017-Customs, dated the 30th June,2017 <i>vide</i> number G.S.R.773(E), dated the 30th June,2017          |
| 157. | Notification No. 41/2017-Customs, dated the 30th June,2017 <i>vide</i> number G.S.R.776(E), dated the 30th June,2017          |
| 158. | Notification No. 45/2017-Customs, dated the 30th June,2017 <i>vide</i>                                                        |

|      | Т                                                                   |
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|      | number G.S.R.780(E), dated the 30th June,2017                       |
| 159. | Notification No. 46/2017-Customs, dated the 30th June, 2017 vide    |
|      | number G.S.R.781(E), dated the 30th June,2017                       |
| 160. | Notification No. 47/2017-Customs, dated the 30th June,2017 vide     |
|      | number G.S.R.782(E), dated the 30th June,2017                       |
| 161. | Notification No. 52/2017-Customs, dated the 30th June,2017 vide     |
|      | number G.S.R.787(E), dated the 30th June,2017                       |
| 162. | Notification No. 57/2017-Customs, dated the 30th June,2017 vide     |
|      | number G.S.R.798(E), dated the 30th June,2017                       |
| 163. | Notification No. 86/2017-Customs, dated the 14th November,          |
|      | 2017 vide number G.S.R.1404(E), dated the 14th November, 2017       |
| 164. | Notification No. 04/2018-Customs, dated the 18th January, 2018      |
|      | vide number G.S.R.42(E), dated the 18th January, 2018               |
| 165. | Notification No. 19/2019-Customs, dated the 06th July, 2019 vide    |
|      | number G.S.R.476(E), dated the 06th July, 2019                      |
| 166. | Notification No. 13/2020-Customs, dated the 14th February, 2020     |
|      | vide number G.S.R.119(E), dated the 14th February, 2020             |
| 167. | Notification No. 38/2020-Customs, dated the 21st October, 2020      |
|      | vide number G.S.R.657(E), dated the 21st October, 2020              |
| 168. | Notification No. 11/2022-Customs, dated the 01st February, 2022     |
|      | vide number G.S.R.85(E), dated the 01st February, 2022              |
| 169. | Notification No. 12/2022-Customs, dated the 01st February, 2022     |
|      | vide number G.S.R.86(E), dated the 01st February, 2022              |
| 170. | Notification No. 13/2022-Customs, dated the 01st February, 2022     |
|      | vide number G.S.R.87(E), dated the 01st February, 2022              |
| 171. | Notification No. 57/2022-Customs, dated the 17th November,          |
|      | 2022 <i>vide</i> number G.S.R.822(E), dated the 17th November, 2022 |
|      |                                                                     |

| 172. | Notification No. 21/2023-Customs, dated the 01st April, 2023 <i>vide</i> number G.S.R.254(E), dated the 01st April, 2023   |
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| 173. | Notification No. 22/2023-Customs, dated the 01st April, 2023 <i>vide</i> number G.S.R.255(E), dated the 01st April, 2023   |
| 174. | Notification No. 23/2023-Customs, dated the 01st April, 2023 <i>vide</i> number G.S.R.256(E), dated the 01st April, 2023   |
| 175. | Notification No. 24/2023-Customs, dated the 01st April, 2023 <i>vide</i> number G.S.R.257(E), dated the 01st April, 2023   |
| 176. | Notification No. 25/2023-Customs, dated the 01st April, 2023 <i>vide</i> number G.S.R.258(E), dated the 01st April, 2023   |
| 177. | Notification No. 26/2023-Customs, dated the 01st April, 2023 <i>vide</i> number G.S.R.259(E), dated the 01st April, 2023   |
| 178. | Notification No. 27/2023-Customs, dated the 01st April, 2023 <i>vide</i> number G.S.R.260(E), dated the 01st April, 2023". |
|      |                                                                                                                            |

# **★** Key Takeaways:

- **Amendment Scope:** Changes made to Notification No. 11/2021-Customs.
- **Effective Date:** The amendments will apply from **2nd February** 2025
- Legal Reference: Issued under Section 25 of the Customs Act, 1962 and Section 124 of the Finance Act, 2021.
- Previous Amendments: Last updated by Notification No. 11/2024-Customs (19th February 2024).

# 5) Notification No.: 07/2025-Customs.

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.

The Central Government has amended Notification No.
 11/2018-Customs under the Customs Act, 1962 and Finance Act, 2018. These amendments are being made in the public interest, with the changes coming into effect on 2nd February 2025.

In the said notification, in the TABLE, -

- against Sl. No. 1, in column (2),
  - (i) after the figures "3105 90,", the figures "3406," shall be inserted;
  - (ii) after the figures "6302 31 00,", the figures "6401, 6402, 6403, 6404, 6405," shall be inserted;
  - (iii) after the figures "7117,", the figures "8702, 8704," shall be inserted;
  - (iv) after the figures "8712 00 10.", the figures ",8903, 9401, 9403, 9404, 9405, 9503 00 91." shall be inserted;
- II. Sl. No. 8 and the entries relating thereto shall be omitted;

after Sl. No. 8 and the entries relating thereto, the following Sl. No. and the entries shall be inserted, namely: -

| S No. | Notification Reference                                                                                                                                                                                                                       |  |  |  |  |
|-------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|--|
| 8A.   | All goods covered under Sl. No. 13AB of the Table in the notification No. 11/2021- Customs dated 1 <sup>st</sup> February, 2021, published in the Gazette of India <i>vide</i> number G.S.R. 69(E) dated the 1 <sup>st</sup> February, 2021. |  |  |  |  |
| 8B.   | All goods falling under tariff items 8541 42 00, 8541 43 00 or 8541 49 00 other than goods on which exemption from basic customs duty is claimed and allowed under the following notifications, namely: -                                    |  |  |  |  |
|       | notification No. 51/96-Customs, dated the 23 <sup>rd</sup> July, 1996, published in the Gazette of India <i>vide</i> number G.S.R. 303(E), dated the 23 <sup>rd</sup> July, 1996;                                                            |  |  |  |  |
|       | notification No. 24/2005-Customs, dated the 1st March, 2005, published in the Gazette of India <i>vide</i> number G.S.R. 122(E), dated the 1st March,                                                                                        |  |  |  |  |
|       | 2005.                                                                                                                                                                                                                                        |  |  |  |  |
| 8C.   | All goods falling under heading 8711 other than those covered under S. Nos. 531 and                                                                                                                                                          |  |  |  |  |
|       | 531A of the notification No. 50/2017-Customs, dated the 30 <sup>th</sup> June, 2017, published in the Gazette of India <i>vide</i> number G.S.R. 785(E), dated the 30 <sup>th</sup> June, 2017.                                              |  |  |  |  |
| 8D.   | All goods falling under tariff item 9028 30 10 other than goods covered under S. No.                                                                                                                                                         |  |  |  |  |
|       | 581A of the notification No. 50/2017-Customs, dated the 30 <sup>th</sup> June, 2017, published in the Gazette of India                                                                                                                       |  |  |  |  |

|     | vide number G.S.R.785(E), dated the 30 <sup>th</sup> June, 2017.                                                                                                                                                                                                             |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 8E. | All goods falling under tariff item 9802 00 00 other than goods covered under S. No. 606A of the notification No. 50/2017-Customs, dated the 30 <sup>th</sup> June, 2017, published in                                                                                       |
|     | the Gazette of India <i>vide</i> number G.S.R. 785(E), dated the 30 <sup>th</sup> June, 2017.                                                                                                                                                                                |
| 8F. | All goods falling under chapter 98 and covered under Sl. No. 15D of the notification No. 11/2021-Customs, dated the 2 <sup>nd</sup> February, 2021 published in the Gazette of India <i>vide</i> number G.S.R. 69(E), dated the 2 <sup>nd</sup> February, 2021.              |
| 8G. | All goods falling under heading 9803.                                                                                                                                                                                                                                        |
| 8Н. | All goods falling under heading 9804 other than goods covered under S. No. 608 of the notification No. 50/2017-Customs, dated the 30 <sup>th</sup> June, 2017, published in the Gazette  of India <i>vide</i> number G.S.R. 785(E), dated the 30 <sup>th</sup> June, 2017."; |

- IV. Sl. No. 53 and the entries relating thereto shall be omitted;
- v. against Sl. No. 55, in column (2), for the entry, the following entry shall be substituted, namely: "All goods falling under heading 7113.";
- vi. against Sl. No. 56, in column (2), for the entry, the following entry shall be substituted, namely: "All goods falling under heading 7114.";
- vII. after Sl. No. 56A and the entries relating thereto, the following Sl. No. and entries shall be inserted, namely: -

| S No. | <u>Notification Reference</u>                                                                                                                                                                                                                                                                                              |
|-------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|       | All goods covered under S. Nos. 356 and 357 of the Table in the notification No. 50/2017-Customs dated the 30 <sup>th</sup> June, 2017, published in the Gazette of India <i>vide</i> number G.S.R. 785(E), dated the 30 <sup>th</sup> June, 2017.                                                                         |
|       | All goods falling under headings 9018, 9019, 9020, 9021 or 9022 other than goods on which exemption is claimed and allowed under notification No. 8/2020-Customs, dated the 2 <sup>nd</sup> February, 2020, published in the Gazette of India <i>vide</i> number G.S.R. 68(E), dated the 2 <sup>nd</sup> February, 2020."; |

viii. against Sl. No. 57, in column (2), for the entry, the following entry shall be substituted, namely: -

"All goods falling under heading 8703 other than those covered under column (3), sub-item (a), of item (1) of S. Nos. 526 and 526A of the notification No. 50/2017- Customs, dated the 30<sup>th</sup> June, 2017, published in the Gazette of India *vide* number G.S.R. 785(E), dated the 30<sup>th</sup> June, 2017."

## Key Takeaways:

- Amendment Scope: Changes made to Notification No. 11/2018-Customs.
- **Effective Date:** The amendments will be effective from **2nd February 2025**.
- Legal Reference: Issued under Section 25 of the Customs Act, 1962 and Section 110 of the Finance Act, 2018.
- Previous Amendments: Last updated by Notification No. 20/2024-Customs (15th March 2024).

# 6) Notification No.: 08/2025-Customs.

Seeks to further amend notification No. 22/2022-Customs, dated the 30 th April, 2022.

- The Central Government has issued amendments to Notification No. 22/2022-Customs under the Customs Act, 1962, which will come into effect on 2nd February 2025. In the said notification,
- I. in TABLE I,
  - serial numbers 1412, 1413, 1414, 1415, 1418, 1419 and the entries relating thereto shall be omitted;
  - (ii) serial numbers 3577, 3578 and the entries relating thereto shall be omitted;
  - (iii) serial numbers 4037, 4038, 4039, 4040, 4041, 4042, 4043, 4044, 4045, 4046, 4047, 4048, 4049, 4050, 4051, 4052, 4053, 4054, 4055, 4056, 4057, 4058 and the entries relating thereto shall be omitted;
  - (iv) serial numbers 6856, 6857, 6858, 6859, 6860, 6861, 6862, 6863, 6864, 6865, 6866, 6867, 6868, 6869, 6870, 6871, 6872, 6873, 6874, 6875, 6876, 6877, 6878, 6879, 6880, 6881, 6882, 6883, 6884, 6885 and the entries relating thereto shall be omitted;
  - (v) serial numbers 6935, 6939, 6940 and the entries relating thereto shall be omitted;

- (vi) serial numbers 9991, 9992, 9993 and the entries relating thereto shall be omitted;
- (vii) serial numbers 10164, 10165, 10166 and the entries relating thereto shall be omitted;
- (viii) serial numbers 10200, 10201, 10202, 10203, 10204, 10205 and the entries relating thereto shall be omitted;

#### п. in TABLE II, -

(i) after serial number 47 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

| 47A | 25151100 | All goods | 20 | 8 |
|-----|----------|-----------|----|---|
| 47B | 25151210 | All goods | 20 | 8 |
| 47C | 25151220 | All goods | 20 | 8 |
| 47D | 25151290 | All goods | 8  | 0 |
| 47E | 25161100 | All goods | 5  | 0 |
| 47F | 25161200 | All goods | 5  | 0 |

(ii) after serial number 50 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

| 50A | 34060010 | All goods | 0 | 0 |
|-----|----------|-----------|---|---|
| 50B | 34060090 | All goods | 0 | 0 |
| 50C | 39206210 | All goods | 0 | 0 |
| 50D | 39206290 | All goods | 0 | 0 |
| 50E | 39207911 | All goods | 0 | 0 |
| 50F | 39207912 | All goods | 0 | 0 |
| 50G | 39207919 | All goods | 0 | 0 |
| 50H | 39207991 | All goods | 0 | 0 |
| 50I | 39207992 | All goods | 0 | 0 |
| 50J | 39207999 | All goods | 0 | 0 |
| 50K | 39209211 | All goods | 0 | 0 |
| 50L | 39209212 | All goods | 0 | 0 |
| 50M | 39209219 | All goods | 0 | 0 |
| 50N | 39209291 | All goods | 0 | 0 |
| 500 | 39209292 | All goods | 0 | 0 |
| 50P | 39209299 | All goods | 0 | 0 |
| 50Q | 39209310 | All goods | 0 | 0 |
| 50R | 39209320 | All goods | 0 | 0 |
| 50S | 39209390 | All goods | 0 | 0 |
| 50T | 39209410 | All goods | 0 | 0 |

| 50U | 39209420 | All goods | 0 | 0   |
|-----|----------|-----------|---|-----|
| 50V | 39209490 | All goods | 0 | 0   |
| 50W | 39211400 | All goods | 0 | 0   |
| 50X | 39211900 | All goods | 0 | 0"; |

(iii) after serial number 58 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

| 64031200 | All goods                                                                                                                                    | 20                                                                                                                                                                                                                                                                        | 0                                                                                                                                                                                                                                                                                             |
|----------|----------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 64032011 | All goods                                                                                                                                    | 20                                                                                                                                                                                                                                                                        | 0                                                                                                                                                                                                                                                                                             |
| 64032012 | All goods                                                                                                                                    | 20                                                                                                                                                                                                                                                                        | 0                                                                                                                                                                                                                                                                                             |
| 64032013 | All goods                                                                                                                                    | 20                                                                                                                                                                                                                                                                        | 0                                                                                                                                                                                                                                                                                             |
| 64032019 | All goods                                                                                                                                    | 20                                                                                                                                                                                                                                                                        | 0                                                                                                                                                                                                                                                                                             |
| 64032021 | All goods                                                                                                                                    | 20                                                                                                                                                                                                                                                                        | 0                                                                                                                                                                                                                                                                                             |
| 64032022 | All goods                                                                                                                                    | 20                                                                                                                                                                                                                                                                        | 0                                                                                                                                                                                                                                                                                             |
| 64032023 | All goods                                                                                                                                    | 20                                                                                                                                                                                                                                                                        | 0                                                                                                                                                                                                                                                                                             |
| 64032029 | All goods                                                                                                                                    | 20                                                                                                                                                                                                                                                                        | 0                                                                                                                                                                                                                                                                                             |
| 64032030 | All goods                                                                                                                                    | 20                                                                                                                                                                                                                                                                        | 0                                                                                                                                                                                                                                                                                             |
| 64032040 | All goods                                                                                                                                    | 20                                                                                                                                                                                                                                                                        | 0                                                                                                                                                                                                                                                                                             |
| 64032090 | All goods                                                                                                                                    | 20                                                                                                                                                                                                                                                                        | 0                                                                                                                                                                                                                                                                                             |
| 64035111 | All goods                                                                                                                                    | 20                                                                                                                                                                                                                                                                        | 0                                                                                                                                                                                                                                                                                             |
| 64035112 | All goods                                                                                                                                    | 20                                                                                                                                                                                                                                                                        | 0                                                                                                                                                                                                                                                                                             |
| 64035113 | All goods                                                                                                                                    | 20                                                                                                                                                                                                                                                                        | 0                                                                                                                                                                                                                                                                                             |
|          | 64032011<br>64032012<br>64032013<br>64032019<br>64032021<br>64032022<br>64032023<br>64032029<br>64032030<br>64032040<br>64032040<br>64035111 | 64031200 All goods 64032011 All goods 64032012 All goods 64032013 All goods 64032019 All goods 64032021 All goods 64032022 All goods 64032029 All goods 64032030 All goods 64032040 All goods 64032040 All goods 64032090 All goods 64035111 All goods 64035112 All goods | 64032011 All goods 20 64032012 All goods 20 64032013 All goods 20 64032019 All goods 20 64032021 All goods 20 64032022 All goods 20 64032023 All goods 20 64032029 All goods 20 64032040 All goods 20 64032040 All goods 20 64032090 All goods 20 64035111 All goods 20 64035112 All goods 20 |

| 58P  | 64035119 | All goods | 20 | 0   |
|------|----------|-----------|----|-----|
| 58Q  | 64035190 | All goods | 20 | 0   |
| 58R  | 64035910 | All goods | 20 | 0   |
| 58S  | 64035920 | All goods | 20 | 0   |
| 58T  | 64035930 | All goods | 20 | 0   |
| 58U  | 64035990 | All goods | 20 | 0   |
| 58V  | 64039110 | All goods | 20 | 0   |
| 58W  | 64039120 | All goods | 20 | 0   |
| 58X  | 64039910 | All goods | 20 | 0   |
| 58Y  | 64039920 | All goods | 20 | 0   |
| 58Z  | 64039990 | All goods | 20 | 0   |
| 58ZA | 64042000 | All goods | 20 | 0   |
| 58ZB | 64051000 | All goods | 20 | 0   |
| 58ZC | 64052000 | All goods | 20 | 0   |
| 58ZD | 64059000 | All goods | 20 | 0   |
| 58ZE | 68021000 | All goods | 16 | 0   |
| 58ZF | 68029100 | All goods | 20 | 8   |
| 58ZG | 68029200 | All goods | 20 | 8"; |

(iv) after serial number 73 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

| 74 | 85414200  | All goods                    | 0    | 0 |
|----|-----------|------------------------------|------|---|
| 75 | 85414300  | All goods                    | 0    | 0 |
| 76 | 85414900  | All goods                    | 0    | 0 |
| 77 | 87041010, | Motor vehicles (excluding    | 10.5 | 0 |
|    | 87041090, | electrically<br>operated     |      |   |
|    | 87042100, | vehicles), if<br>imported, - |      |   |
|    | 87042200, | (1) as a Completely          |      |   |
|    | 87042300, | Knocked Down<br>(CKD) kit    |      |   |
|    | 87043100, | containing all the           |      |   |
|    | 87043200, | necessary<br>components,     |      |   |
|    | 87044100, | parts or sub-<br>assemblies, |      |   |
|    | 87044200, | for assembling a complete    |      |   |
|    | 87044300, | vehicle, with, -             |      |   |
|    | 87045100, | (a) engine, gearbox<br>and   |      |   |
|    | 87045200, | transmission                 |      |   |

|    |           | mechanism                            |      |   |
|----|-----------|--------------------------------------|------|---|
|    | 87046000, | not in a pre-<br>assembled           |      |   |
|    | 87049012, | condition;                           |      |   |
|    | 87049019, |                                      |      |   |
|    | 87049090  |                                      |      |   |
|    |           | (b) engine or<br>gearbox or          | 17.5 | 0 |
|    |           | transmission<br>mechanism in         |      |   |
|    |           | pre-                                 |      |   |
|    |           | assembled form<br>but not            |      |   |
|    |           | mounted on a<br>chassis or a         |      |   |
|    |           | body assembly.                       |      |   |
|    |           | (2) other than (1) above.            | 20   | 8 |
| 78 | 87041010, | Electrically                         | 10.5 | 0 |
|    | 87041090, | operated vehicles, if imported-      |      |   |
|    | 87042100, | (1) incomplete or                    |      |   |
|    | 87042200, | unfinished, as a<br>knocked down kit |      |   |
|    | 87042300, | containing                           |      |   |
|    | 87043100, | necessary                            |      |   |

|           |                      | , |  |
|-----------|----------------------|---|--|
| 87043200, | components, parts    |   |  |
| 87044100  | or sub- assemblies   |   |  |
| 0,044100, | for assembling a     |   |  |
| 87044200, | complete vehicle,    |   |  |
| 87044300  | including battery    |   |  |
| 3,011300, | pack, motor, motor   |   |  |
| 87045100, | controller, charger, |   |  |
| 87045200, | power control unit,  |   |  |
|           |                      |   |  |
| 87046000, | monitor, contactor,  |   |  |
| 87049012, | brake                |   |  |
|           |                      |   |  |
| 87049019, | system, electric     |   |  |
| 87049090  | compressor,          |   |  |
|           | whether or not       |   |  |
|           | in dividualler       |   |  |
|           | individually pre-    |   |  |
|           | assembled,           |   |  |
|           | with –               |   |  |
|           | (a) none of the      |   |  |
|           | above                |   |  |
|           |                      |   |  |
|           | components, parts    |   |  |
|           | or sub-              |   |  |
|           | assemblies inter-    |   |  |
|           | connected            |   |  |
|           | with each other      |   |  |
|           | and not              |   |  |
|           |                      |   |  |
|           | mounted on a         |   |  |
|           | chassis              |   |  |
|           |                      |   |  |

| (b) any of the<br>above            | 17.5 | 0 |
|------------------------------------|------|---|
| components, parts<br>or sub-       |      |   |
| assemblies inter-                  |      |   |
| connected with<br>each other       |      |   |
| but not mounted<br>on a            |      |   |
| chassis                            |      |   |
| (2) in a form other than (1) above | 20   | 8 |
| <i>Explanation</i> . – For<br>the  |      |   |
| removal of doubts,<br>the          |      |   |
| exemption<br>contained in the      |      |   |
| items (1) (a) and<br>(1) (b) of    |      |   |
| this entry shall be available,     |      |   |
| even if one or more<br>of the      |      |   |
| components, parts<br>or sub-       |      |   |

|    |           | assemblies<br>required for        |   |   |
|----|-----------|-----------------------------------|---|---|
|    |           | assembling a<br>complete          |   |   |
|    |           | vehicle are not<br>imported in    |   |   |
|    |           | the kit, provided<br>that the kit |   |   |
|    |           | as presented, is<br>classifiable  |   |   |
|    |           | under the heading<br>8702 or      |   |   |
|    |           | 8704 of the<br>Customs Tariff     |   |   |
|    |           | Act, 1975 as per<br>the general   |   |   |
|    |           | rules of<br>interpretation.       |   |   |
| 79 | 87041010, | Refrigerated Motor                | 0 | 0 |
|    | 87041090, | Vehicles                          |   |   |
|    | 87042100, |                                   |   |   |
|    | 87042200, |                                   |   |   |
|    | 87042300, |                                   |   |   |
|    | 87043100, |                                   |   |   |
|    | 87043200, |                                   |   |   |

|    | 87044100, |                                       |      |   |
|----|-----------|---------------------------------------|------|---|
|    | 87044200, |                                       |      |   |
|    | 87044300, |                                       |      |   |
|    | 87045100, |                                       |      |   |
|    | 87045200, |                                       |      |   |
|    | 87046000, |                                       |      |   |
|    | 87049012, |                                       |      |   |
|    | 87049011, |                                       |      |   |
|    | 87049019, |                                       |      |   |
|    | 87049090  |                                       |      |   |
| 80 | 87111010  | All goods                             | 0    | 0 |
| 81 | 87111020  | All goods                             | 0    | 0 |
| 82 | 87111090  | All goods                             | 0    | 0 |
| 83 | 87113010, | Motor cycles<br>(including            | 10.5 | 0 |
|    | 87113020, | mopeds) and                           |      |   |
|    | 87113090, | cycles fitted with an auxiliary motor |      |   |
|    | 87114010, |                                       |      |   |
|    | 87114090, | electrically<br>operated motor        |      |   |
|    | 87115000, | _                                     |      |   |
|    | 87116010, | cycles), with or<br>without           |      |   |
|    | 87116020, | side cars, and side                   |      |   |

|                                    | cars,                                             |      |   |
|------------------------------------|---------------------------------------------------|------|---|
| 87116030,                          | new, which have<br>not been                       |      |   |
| 87116090,<br>87119010,<br>87119090 | registered<br>anywhere prior to<br>importation, - |      |   |
| 07117070                           | (1) as a Completely<br>Knocked Down<br>(CKD) kit  |      |   |
|                                    | containing all the<br>necessary                   |      |   |
|                                    | components, parts<br>or sub-                      |      |   |
|                                    | assemblies, for<br>assembling                     |      |   |
|                                    | a complete vehicle,<br>with,-                     |      |   |
|                                    | (a) engine, gearbox<br>and                        |      |   |
|                                    | transmission<br>mechanism                         |      |   |
|                                    | not in a pre-<br>assembled<br>condition           |      |   |
|                                    |                                                   | 17.5 | 0 |

|    |                                                                                                                               | transmission mechanism in pre- assembled form, not mounted on a body assembly.  (2) in a form other than (1) above | 35 | 0 |
|----|-------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|----|---|
| 84 | 87113020,<br>87113090,<br>87114010,<br>87114090,<br>87115000,<br>87116010,<br>87116020,<br>87116030,<br>87116090,<br>87119090 |                                                                                                                    |    | 0 |

|   | <br>                |      |   |
|---|---------------------|------|---|
|   | pre-assembled,      |      |   |
|   | with-               |      |   |
|   | (a) none of the     |      |   |
|   | above               |      |   |
|   | abuve               |      |   |
|   | components, parts   |      |   |
|   | or sub-             |      |   |
|   | assemblies inter-   |      |   |
|   | connected           |      |   |
|   | Connected           |      |   |
|   | with each other     |      |   |
|   | and not             |      |   |
|   | mounted on a        |      |   |
|   | mounted on a        |      |   |
|   | chassis             |      |   |
|   | (b) any of the      | 17.5 | 0 |
|   | above               |      |   |
|   |                     |      |   |
|   | components, parts   |      |   |
|   | or sub-             |      |   |
|   | assemblies inter-   |      |   |
|   | connected           |      |   |
|   | .,1 1 .1            |      |   |
|   | with each other     |      |   |
|   | but not             |      |   |
|   | mounted on a        |      |   |
|   | chassis             |      |   |
|   |                     |      | 0 |
|   | (2) in a form other | 35   | 0 |
|   | than (1) above      |      |   |
|   | Explanation. – For  |      |   |
|   | the                 |      |   |
|   |                     |      |   |
|   | removal of doubts,  |      |   |
|   | the                 |      |   |
| 1 |                     |      |   |

exemption contained in the

items (1)(a) and (1)(b) of

this entry shall be available,

even if one or more of the

components, parts or sub-

assemblies required for

assembling a complete

vehicle are not imported in

the kit, provided that the kit

as presented, is classifiable

under the heading 8711 of

the Customs Tariff Act,

1975 as per the general

rules of interpretation.

| 85 | 87120010 | All goods | 20 | 1". |
|----|----------|-----------|----|-----|
|    |          |           |    |     |

# 📌 Key Takeaways:

- Amendment Scope: Modifications to Notification No. 22/2022-Customs.
- **Effective Date:** The changes are set to take effect from **2nd February 2025**.
- Legal Reference: Issued under Section 25 of the Customs Act, 1962.
- Previous Amendments: The last update was made by Notification No. 45/2024-Customs (30th September 2024).

# 7) Notification No.: 09/2025-Customs

Seks 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.

The Central Government has issued amendments to Notification No.
 16/2017-Customs under the Customs Act, 1962, which will come into effect on 2nd February 2025.

In the said notification, in the TABLE, after serial number 52 and the entries relating thereto, the following serial numbers and the entries shall be inserted, namely:-

| S.No | Product Name  | Key          | Manufacturer        |
|------|---------------|--------------|---------------------|
|      |               |              |                     |
| "53. | Pembrolizumab | Key- PAP 1.0 | MSD Pharmaceuticals |
| 54.  | Pembrolizumab | KIRAN        | MSD Pharmaceuticals |

| 55. | Lorlatinib               | LorbriquaCare              | Pfizer Products India Private<br>Ltd. |
|-----|--------------------------|----------------------------|---------------------------------------|
| 56. | Dacomitinib              | DacoCare                   | Pfizer Products India Private<br>Ltd. |
| 57. | Inotuzumab<br>Ozogamicin | HemaCare                   | Pfizer Products India Private<br>Ltd. |
| 58. |                          |                            |                                       |
|     | Ribociclib               | UMAANG                     | Novartis Healthcare Pvt. Ltd.         |
| 59. | Dabrafenib               | UMAANG                     | Novartis Healthcare Pvt. Ltd.         |
| 60. | Selumetinib              | AstraZeneca Pharma<br>PAP  | AstraZeneca Pharma India<br>Limited   |
| 61. | Benralizumab             | AstraZeneca Pharma<br>PAP  | AstraZeneca Pharma India<br>Limited   |
| 62. |                          |                            |                                       |
|     | Fulvestrant              | AstraZeneca Pharma<br>PAP  | AstraZeneca Pharma India<br>Limited   |
| 63. | Acalabrutinib            | AstraZeneca Pharma<br>PAP  | AstraZeneca Pharma India<br>Limited   |
| 64. | Olaparib                 | AstraZeneca Pharma<br>PAP  | AstraZeneca Pharma India<br>Limited   |
| 65. | Amivantamab              | Johnson and Johnson<br>PAP | Johnson & Johnson Pvt. Ltd.           |
| 66. | Teclistamab              | Johnson and Johnson<br>PAP | Johnson & Johnson Pvt. Ltd.           |

| 67. |                           |                                       |                             |
|-----|---------------------------|---------------------------------------|-----------------------------|
|     | Ustekinumab               | Johnson and Johnson<br>PAP            | Johnson & Johnson Pvt. Ltd. |
| 68. | Daratumumab               |                                       |                             |
|     | And<br>hyaluronidase-fihj | Johnson and Johnson<br>PAP            | Johnson & Johnson Pvt. Ltd. |
| 69. |                           |                                       |                             |
|     | Ibrutinib                 | Johnson and Johnson<br>PAP            | Johnson & Johnson Pvt. Ltd. |
| 70. |                           |                                       |                             |
|     | Bortezomib                | Johnson and Johnson<br>PAP            | Johnson & Johnson Pvt. Ltd. |
| 71. |                           |                                       |                             |
|     | Daratumumab               | Johnson and Johnson<br>PAP            | Johnson & Johnson Pvt. Ltd. |
| 72. | Cetuximab                 | Rainbow PAP                           | Merck Specialties Pvt. Ltd. |
| 73. | Avelumab                  | My Bavencio Assist<br>Program         | Merck Specialties Pvt. Ltd. |
| 74. | Tepotinib                 | My Tepmetko Patient<br>Access Program | Merck Specialties Pvt. Ltd. |
| 75. | Brentuximab               |                                       | Takeda Biopharmaceuticals   |
|     | Vedotin                   | Takeda PAP                            | India Pvt. Limited          |
| 76. |                           |                                       | Takeda Biopharmaceuticals   |
|     | Vedolizumab               | Takeda PAP                            | India Pvt. Limited          |
| 77. | Velaglucerase             | Takeda PAP                            | Takeda Biopharmaceuticals   |
|     | Alpha                     |                                       | India Pvt. Limited          |

| 78. | Agalsidase Alpha            | Takeda PAP                     | Takeda Biopharmaceuticals<br>India Pvt. Limited |  |
|-----|-----------------------------|--------------------------------|-------------------------------------------------|--|
| 79. | Idursulphase                | Takeda PAP                     | Takeda Biopharmaceuticals<br>India Pvt. Limited |  |
| 80. | Mepolizumab                 | GSK Pharmaceuticals<br>Limited | GSK Pharmaceuticals Limited                     |  |
| 81. | Alectinib                   | The Blue Tree                  | Roche Products India Private<br>Ltd.            |  |
| 82. | Risdiplam Powder            | The Blue Tree                  | Roche Products India Private<br>Ltd.            |  |
| 83. | Emicizumab                  | The Blue Tree                  | Roche Products India Private<br>Ltd.            |  |
| 84. | Atezolizumab                | The Blue Tree                  | Roche Products India Private<br>Ltd.            |  |
| 85. | Pertuzumab +<br>trastuzumab | The Blue Tree                  | Roche Products India Private<br>Ltd.            |  |
| 86. | Ocrelizumab                 | The Blue Tree                  | Roche Products India Private<br>Ltd.            |  |

| 87. | Polatuzumab<br>vedotin | The Blue Tree | Roche Products India Private<br>Ltd.       |
|-----|------------------------|---------------|--------------------------------------------|
| 88. | Faricimab              | The Blue Tree | Roche Products India Private<br>Ltd.       |
| 89. | Luspatercept           |               | Bristol-Myers Squibb India<br>Pvt. Ltd. ". |

# \* Key Takeaways:

- Amendment Scope: Changes to Notification No. 16/2017-Customs.
- **Effective Date:** The amendments will be effective from **2nd February 2025**.
- Legal Reference: Issued under Section 25 of the Customs Act, 1962.
- Previous Amendments: Last updated by Notification No. 38/2024-Customs on 23rd July 2024.

# 8) Notification No.: 10/2025-Customs.

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.

 The Central Government has issued further amendments to Notification No. 57/2017-Customs under the Customs Act, 1962, effective from 2nd February 2025.

In the said notification, in the TABLE, -

- (i) S. No. 5E and the entries relating thereto shall be omitted;
- (ii) against S.No. 6A, in column (4), for the entries "2.5%" occurring at both the places, the entry "NIL" shall be substituted;
- (iii) against S.No. 6B, in column (4), for the entries "2.5%" occurring at both the places, the entry "NIL" shall be substituted;
- (iv) against S.No. 6C, in column (4), for the entries "2.5%" occurring at both the places, the entry "NIL" shall be substituted;
- (v) against S.No. 6D, in column (2), for the entries, the entry "Any Chapter" shall be substituted;
- (vi) against S.No. 7, in column (4), for the entry "2.5%", the entry "NIL" shall be substituted;
- (vii) against S.No. 20, in column (3), for item (g), the following item shall be substituted, namely:
  - (g) Packet Transport Node (PTN) products, Multiprotocol Label Switching- Transport Profile (MPLS-TP) products;".

## \* Key Takeaways:

- Amendment Scope: Modifications to Notification No. 57/2017-Customs.
- **Effective Date:** The amendments will be effective from **2nd February 2025**.
- Legal Reference: Issued under Section 25 of the Customs Act, 1962.
- Previous Amendments: Last updated by Notification No. 34/2024-Customs on 23rd July 2024.

# 9) Notification No.: 11/2025-Customs

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.

 The Central Government has issued amendments to Notification No. 25/2002-Customs under the Customs Act, 1962, to be enforced from 2nd February 2025.

In the said notification, in the TABLE, for S. No. 69 and the entries relating thereto, the following S. Nos. and entries shall be substituted, namely: -

| "69. | (i) | Powder Dryer falling under tariff item |
|------|-----|----------------------------------------|
|      |     | 8479 89 99;                            |

- (ii) Automatic Feeding and Blending System falling under tariff item 8479 82 00;
- (iii) Slurry Transfer System falling under tariff item 8413 70 96;
- (iv) Cathode Extrusion Coating Machine falling under tariff item 8424 89 90:
- (v) Anode Extrusion Coating Machine falling under tariff item 8424 89 90;
- (vi) Cathode Compression (Cold Press) falling under tariff item 8420 10 00;
- (vii) Anode Compression (Cold Press) falling under tariff item 8420 10 00;
- (viii) High Vacuum Pump falling under tariff item 8414 10 00;
- (ix) Negative Electrode Automatic Production Machine falling under tariff item 8479 89 99;
- (x) Negative Electrode Automatic Plate Machine falling under tariff item 8479 89 99:
- (xi) Fully Automatic Winding Machine falling under tariff item 8479 81 00;
- (xii) Semi-Automatic Winding Machine falling under tariff item 8479 81 00;
- (xiii) Auto EL Filling Machine falling under tariff item 8479 89 99;
- (xiv) Heating and Pressing Machine for Lithium falling under tariff item 8419 39 00;
- (xv) Auto Degassing Sealing Machine falling

under tariff item 8479 89 99; Electric Coin Cell Crimper with Die Mould falling under tariff item

Lithium Ion Cell for use in the manufacture of **Battery** of Mobile Hand sets

#### 8422 40 00:

- xvii) Hand Held Electrode Cutter falling under tariff item 8477 80 90;
- xviii) Vacuum Oven without Vacuum Pump falling under tariff item 8514 39 00;
- xix) Electrode Slitting Machine falling under tariff item 8464 90 00;
- (xx) Evaporator Re-circulating Chiller falling under tariff item 8418 69 90;
- xxi) OCV Testing Machine falling under tariff item 8479 89 99;
- xxii) NMP Trapping System falling under tariff item 8543 70 99;
- xxiii) Auto-taping machine falling under tariff item 8465 99 90 / 8479 89 99:
- xxiv) Auto-packing machine falling under tariff item 8422 40 00;
- xxv) Mylar sticking machine falling under tariff item 8479 89 99;
- xxvi) Auto magazine load machine falling under tariff item 8479 89 99;
- (xxvii) Constant temperature capacity machine falling under tariff item 8479 89 99;
- (xxviii) Separator coating machine falling under tariff item 8479 89 99;
- (xxix) Roller cleaning machine falling under tariff item 8479 89 99;
- (xxx) Formation machine falling under tariff item 8479 89 99;
- (xxxi) Automatic tapping machine falling under tariff item 8479 89 99;
- (xxxii) Stacking machine falling under tariff item 8479 89 99;
- (xxxiii) Separator trimming machine falling under tariff item 8479 89 99;
- (xxxiv) Tab transfer welding & winding machine falling under tariff item 8515 80 90 / 8515 21 90;
- (xxxv) Ultrasonic Tray cleaning machine falling under tariff item 8479 89 99;
- (xxxvi) Gasket automatic cleaning machine falling under tariff item 8479 89 99;

|      | (XXXVIII) Film / Myler tearing machine falling under tariff item 8479 89 99; (XXXVIIII) Auto unloading Machine falling under tariff item 8428 90 90; (XXXXIII) Mylar slitting machine falling under tariff item 8479 89 99; (XI) Foil slitting machine falling under tariff item 8462 39 00 / 8464 90 00; (XII) Dust collector falling under tariff item 8421 39 90; (XIII) Electrode packing machine falling under tariff item 8422 40 00; (XIIII) Electrode rewinding machine falling under tariff item 8479 89 99 / 8479 81 00; (XIV) Calender printing machine falling under tariff item 8420 10 00; (XIV) Electrolyte tapping machine falling under tariff item 8479 89 99; (XIVI) Strip Tape machine falling under tariff item 8465 99 90 / 8465 96 00; (XIVIII) Mixing or agitating substances machine falling under tariff item 8479 89 99; (XIVIII) Aluminium foil bag edge cutting machine falling under tariff item 8462 39 00; (XIXI) Ultrasonic cleaning machine falling under tariff item 8462 39 00; (XIXI) Ultrasonic cleaning machine falling under tariff item 8479 89 99; (I) Cell slicing machine falling under tariff item 8465 96 00 |                                                                                           |
|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| 69A. | <ul> <li>(i) Powder Dryer falling under tariff item 8479 89 99;</li> <li>(ii) Automatic Feeding and Blending System falling under tariff item 8479 82 00;</li> <li>(iii) Slurry Transfer System falling under tariff item 8413 70 96;</li> <li>(iv) Cathode Extrusion Coating Machine falling under tariff item 8424 89 90;</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | Lithium Ion Cell for use in the manufacture of Battery of Electrically Operated Vehicles" |

| (v)     | Anode Extrusion Coating Machine                                            |  |
|---------|----------------------------------------------------------------------------|--|
|         | falling under tariff item 8424 89 90;                                      |  |
| (vi)    | Cathode Compression (Cold Press)                                           |  |
|         | falling under tariff item 8420                                             |  |
|         | 10 00;                                                                     |  |
|         |                                                                            |  |
| (vii)   | Anode Compression (Cold Press) falling                                     |  |
| (12)    | under tariff item 8420 10 00;                                              |  |
| (viii)  | High Vacuum Pump falling under tariff item 8414 10 00;                     |  |
|         | Negative Electrode Automatic                                               |  |
|         | Production Machine falling under tariff                                    |  |
|         | item 8479 89 99;                                                           |  |
| (x)     | Negative Electrode Automatic Plate                                         |  |
|         | Machine falling under tariff item 8479                                     |  |
|         | 89 99;                                                                     |  |
| (xi)    | Fully Automatic Winding Machine                                            |  |
|         | falling under tariff item 8479 81 00;                                      |  |
| (xii)   | Semi-Automatic Winding Machine                                             |  |
|         | falling under tariff item 8479 81 00;                                      |  |
| (xiii)  | Auto EL Filling Machine falling under                                      |  |
|         | tariff item 8479 89 99;                                                    |  |
| (xiv)   | Heating and Pressing Machine for                                           |  |
|         | Lithium falling under tariff item 8419                                     |  |
|         | 39 00;                                                                     |  |
| (xv)    | Auto Degassing Sealing Machine falling                                     |  |
|         | under tariff item 8479 89 99;                                              |  |
| (xvi)   | Electric Coin Cell Crimper with Die                                        |  |
|         | Mould falling under tariff item 8422 40                                    |  |
| (xvii)  | 00;<br>Hand Held Electrode Cutter falling under<br>tariff item 8477 80 90; |  |
| (xviii  | 77 O 111 177 D                                                             |  |
| (4,411) | falling under tariff item 8514 39 00;                                      |  |
| (xix    |                                                                            |  |
|         | tariff item 8464 90 00;                                                    |  |
| (xx)    | Evaporator Re-circulating Chiller falling                                  |  |
|         | under tariff item 8418 69 90;                                              |  |
| (xxi    |                                                                            |  |
|         | tariff item 8479 89 99;                                                    |  |
| (xxi    | NMP Trapping System falling under                                          |  |
|         | tariff item 8543 70 99;                                                    |  |
| (xxi    | ii) Solvent Recovery System falling under                                  |  |
|         | tariff item 8479 89 99;                                                    |  |
| (xxi    | v) Heat Recovery System falling under                                      |  |

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tariff item 8414 59 90;
     Effluent Treatment System falling
   under tariff item 8421 21 90:
     Electrolyte injection machine falling
   under tariff item 8479 89 99:
     Helium Injection Machine falling
      under tariff item 8479 89 99
   / 9031 80 90:
(xxviii) Nail Inserting Machine falling under
     tariff item 8479 89 99;
     Nail Pulling Machine falling under
(xxix)
     tariff item 8479 89 99;
     Injection hole cleaning machine
(xxx)
   falling under tariff item 8479 89 99;
     Cell Baking & Cooling Machine falling
  under tariff item 8419 89 90;

ii) Jelly Roll Pairing Machine falling under

tariff item 8479 89 99;
(xxxii)
     Mylar Wrapping Machine falling under
(xxxiii)
     tariff item 8422 40 00:
(xxxiv) Cell Sorting Line falling under tariff
     item 8479 89 99 / 8479 90
   90:
(xxxv) Laser Pin Welding falling under tariff
     item 8468 20 10;
(xxxvi) Laser Notching & Winding falling
   under tariff item 8479 89 99:
(xxxvii) Ultrasonic welding falling under tariff
     item 8515 80 90:
(xxxviii) Load in Can falling under tariff item
     8479 89 99:
(xxxix) Top cover laser welding falling under
     tariff item 8515 80 90:
(xl) 1st Helium test falling under tariff item
9031 80 00;
(xli) 2nd Helium test falling under tariff
item 9031 80 00;
(xlii) Wire feeding and rework falling
under tariff item 8515 80 90; (xliii)
      Cell ageing Machine falling under
tariff item 8428 33 00; (xliv)
                                     Negative
Pressure Formation falling under tariff
item 8543 70
   99;
   (xlv)
                  Cell Formation - Cell
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capacity and SOC falling under tariff item 9030 39 00 / 8543 90 90; (xlvi)Cell Formation -DCIR falling under tariff item 9030 39 00; (xlvii) Cell Formation -Cell Tray plastic falling under tariff item 3923 10 90: (xlviii) Cell Formation -Cell Tray Metallic falling under tariff item 76169910; Cell Formation - Formation (xlix) Machine falling under tariff item 7304 41 90: (l) Cell Formation - Other Trays falling under tariff item 3923 90 00 / 7326 90 19; (li) Film wrapping and final inspection falling under tariff item 9031 80 00 / 9022 19 90; (lii) Tap to top cap welding falling under tariff item 8468 20 10; (liii) Fibre temperature Detection System falling under tariff item 7308 90 00: (liv) Water sprinkler system falling under tariff item 8424 89 99; (lv) Rack falling under tariff item 7308 90 00: (lvi) Tape Coding falling under tariff item 8479 89 99: Wire filling and welding machine (lvii)

# **★** Key Takeaways:

 Amendment Scope: Changes to Notification No. 25/2002-Customs.

falling under tariff item 8479 89 99

- **Effective Date:** Amendments will come into effect on **2nd February 2025**.
- Legal Reference: Issued under Section 25 of the Customs Act, 1962.
- Previous Amendments: Last modified by Notification No. 34/2024-Customs on 23rd July 2024.

## 10) Notification No.: 12/2025-Customs.

Seeks to further amend notification No. 19/2019 dated 06 th July 2019.

 The Central Government has issued amendments to Notification No. 19/2019-Customs under the Customs Act, 1962 and the Customs Tariff Act, 1975.

In the said notification, in the TABLE, against serial numbers 10, 11, 12 and 13,-

- in column (2), for the words and figures "or 90", the figures and word "90 or 93" shall be substituted;
- in column (3), -
  - (a) the word "Ammunition" shall be omitted;
  - (b) after item (II) the following item shall be inserted namely: "
- (III) Ammunitions for the goods mentioned at item (I) above".

## \* Key Takeaways:

- Amendment Scope: Changes to Notification No. 19/2019-Customs.
- Legal Reference: Issued under Section 25 of the Customs Act, 1962 and Section 3(12) of the Customs Tariff Act, 1975.
- **Previous Amendments:** Last modified by **Notification No. 45/2024-Customs** on **30th September 2024**.

## 11) Notification No.: 13/2025-Customs

Seeks to further amend notification No. 153/94-Customs dated the 13 th July, 1994.

The Central Government has issued amendments to **Notification No. 153/94-Customs** under the **Customs Act, 1962** and the **Customs Tariff Act, 1975**.

The modification in the **TABLE** will now read as follows:

- Against Serial Number 1, in Column (3), in the proviso to Clause
   (ii),
  - The words and figures "chapter 88 or 89" shall be replaced with "chapter 86 or chapter 88 or chapter 89".

#### 📌 Key Takeaways:

- Amendment Scope: Changes to Notification No. 153/94-Customs.
- Legal Reference: Issued under Section 25 of the Customs Act, 1962 and Section 3(12) of the Customs Tariff Act, 1975.
- Implementation Date: 2nd February 2025.
- **Previous Amendments:** Last modified by **Notification No.** 38/2024-Customs on 23rd July 2024.

# 12) Notification No.: 07/2025-Customs (NT)

Seeks to Amend Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022 to extend certain timelines.

- The Central Government has introduced amendments to the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022, under Section 156 of the Customs Act, 1962.
- Short title and commencement. (1) These rules may be called the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Amendment Rules, 2025
- (2) They shall come into force on the  $2^{nd}$  day of February, 2025.

2. In the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022 (hereinafter referred to as the principal rules), in rule 3, in sub-rule (1), after clause k, the following clause shall be inserted, namely:-

'ka. "quarter" means a period comprising any three consecutive calendar months ending on the last day of March, June, September or December of a calendar year;'.

- In the principal rules, in rule 6, in sub-rule (2), for the words "monthly" and "month" occurring at both places, the words "quarterly" and "quarter" shall respectively be substituted.
- 4. In the principal rules, in rule 7, -
  - (i) in sub-rule (1), for the word "monthly", the word "quarterly" shall be substituted;
  - (ii) in sub-rule (3), for the words "six months", the words "one year" shall be substituted.
- In the principal rules, in rule 8, in sub-rule (1), for the word "monthly", the word "quarterly" shall be substituted.
- 6. In the principal rules, in rule 9, in sub-rule (1), for the word "monthly", the word "quarterly" shall be substituted.
- 7. In the principal rules, in rule 10, -
  - (i) in sub-rule (1), in clause (ii), for the words "six months", the words "one year" shall be substituted;
  - (ii) in sub-rule (2), for the word "monthly", the word "quarterly" shall be substituted;
  - (iii) in sub-rule (3), for the word "monthly", the word "quarterly" shall be substituted;
  - (iv) in sub-rule (5), for the word "monthly", the word "quarterly" shall be substituted.

In the principal rules, in Form IGCR-3, for the word "MONTHLY", the word "QUARTERLY" shall be substitute

# **★** Key Takeaways:

- Legal Basis: Issued under Section 156 of the Customs Act, 1962.
- Amendment Scope: Modifications to the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022.
- Reference: Originally notified via Notification No. 74/2022-Customs (N.T.), dated 9th September 2022.