



D.O No.CBIC-190341/168/2025-TRU

Dated 24<sup>th</sup> October 2025

Madam/Sir,

Currently, the effective customs duty rates operate either through the First Schedule to the Customs Tariff Act, 1975 or through exemption notifications issued under Section 25(1) of the Customs Act which empowers the Central Government to grant partial or full exemption either conditionally or unconditionally. Apart from notification No. 50/2017-Customs dated 30.6.2017, there are other stand-alone notifications which have been issued from time to time for specific purposes.

2. As a measure of trade facilitation, 30 standalone notifications have been merged with notification No. 50/2017-Customs dated 30.6.2017. The list of the 30 notifications is at **Annexure**. Aside from minor modifications in S. No. 5 of notification No. 39/96-Customs dated 23.7.1996 and omission of entry no. 166A of erstwhile notification No. 50/2017-Customs dated 30.6.2017, no changes have been made to existing entries. Accordingly, notification No. 45/2025 dated 24<sup>th</sup> October, 2025 has been issued in supersession of notification No. 50/2017-Customs dated 30.6.2017 and the 30 notifications mentioned in the **Annexure**.

3. The consequential changes have been notified as under:

| Principal notification                                                                                                            | Amending notification                               |
|-----------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|
| 8/2020-Customs dated 2.2.2020, 11/2018-Customs dated 2.2.2018, 11/2021-Customs dated 1.2.2021 and 52/2017-Customs dated 30.6.2017 | 44/2025-Customs dated 24.10.2025                    |
| 26/2018-Central Tax (Rate) dated 31.12.2018                                                                                       | 18/2025-Central Tax (Rate) dated 24.10.2025         |
| 26/2018-Union Territory Tax (Rate) dated 31.12.2018                                                                               | 18/2025-Union Territory Tax (Rate) dated 24.10.2025 |
| 27/2018-Integrated Tax (Rate) dated 31.12. 2018                                                                                   | 18/2025-Integrated Tax (Rate) dated 24.10.2025      |

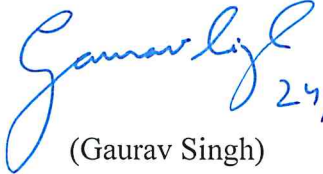
These changes will come into effect from **1<sup>st</sup> November, 2025**.

4. May I request you to disseminate this information with your field formations and also give wide publicity for information of trade and industry.

5. While utmost care has been taken to ensure that existing concessions are not disturbed, the possibility of an inadvertent error cannot be ruled out. May I, therefore, request you to kindly go through the notification and in case of doubt or difficulty on any issue, to please bring it immediately to my notice at js-tru1@gov.in or to the notice of Ms. Puneeta Bedi, Director (TRU-I) (Tel: 011-23092236, email: maliabedi83@gov.in), Ms. Amreeta Titus, Director (TRU-I) (Tel: 011-23092753, email: amreeta.titus@gov.in) or Mr. Debjyoti Burman, TO (TRU-I) (Tel: 011-23095558, email: debjyoti.burman05@gov.in).

With regards,

Yours sincerely,

 24/10/25  
(Gaurav Singh)

To,

All Principal Chief Commissioners/ Principal Directors General,  
All Chief Commissioners/ Directors General,  
All Principal Commissioners,  
All Commissioners,  
Director DPPR/Logistics/Legal Affairs/Data Management

**Annexure**

| S. No | Notification                       |
|-------|------------------------------------|
| 1.    | 1/2025-Customs dated 16-1-2025     |
| 2.    | 57/2022- Customs dated 17-11-2022  |
| 3.    | 32/2019- Customs dated 30-9-2019   |
| 4.    | 19/2019- Customs dated 6-7-2019    |
| 5.    | 86/2017- Customs dated 14-11-2017  |
| 6.    | 36/2017- Customs dated 30-6-2017   |
| 7.    | 37/2017- Customs dated 30-6-2017   |
| 8.    | 29/2017- Customs dated 30-6-2017   |
| 9.    | 41/2017 - Customs dated 30-6-2017  |
| 10.   | 32/2017- Customs dated 30-6-2017   |
| 11.   | 30/2017- Customs dated 30-6-2017   |
| 12.   | 16/2017- Customs dated 20-4-2017   |
| 13.   | 5/2017- Customs dated 2-2-2017     |
| 14.   | 130/2010- Customs dated 23-12-2010 |
| 15.   | 81/2005 - Customs dated 8-9-2005   |
| 16.   | 121/2003- Customs dated 1-08-2003  |
| 17.   | 25/1998- Customs dated 02-06-1998  |
| 18.   | 39/1996- Customs dated 23-7-1996   |
| 19.   | 51/1996- Customs dated 23-7-1996   |
| 20.   | 50/1996- Customs dated 23-7-1996   |
| 21.   | 154/1994- Customs dated 13-7-1994  |
| 22.   | 152/1994- Customs dated 13-7-1994  |
| 23.   | 148/1994- Customs dated 13-7-1994  |
| 24.   | 147/1994 - Customs dated 13-7-1994 |
| 25.   | 146/1994 - Customs dated 13-7-1994 |
| 26.   | 104/1994- Customs dated 16-3-1994  |
| 27.   | No. 80- Customs dated 29-8-1970    |
| 28.   | 207/89 - Customs dated 17-7-1989   |
| 29.   | No. 326- Customs dated 23-12-1983  |
| 30.   | No. 3- Customs dated 08-1-1957     |