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Government of India  
Ministry of Commerce & Industry  
Department of Commerce  
Directorate General of Foreign Trade  
Vanijya Bhawan, New Delhi

**Notification No. 49 /2025-26**  
**New Delhi, Dated: 09 December 2025**

**Subject: Amendment to Para 4.63 of FTP-2023-reg**

S.O.(E): In exercise of powers conferred by Section 3 read with Section 5 of the Foreign Trade (Development and Regulation) Act, 1992 read with paragraph 1.02 of the Foreign Trade Policy, 2023 (as amended from time to time), the Central Government hereby amends **Para 4.63 of FTP-2023**, with immediate effect, as under:

Para No.	Existing Para	Revised Para
4.63	Imports under Diamond Imprest Authorisation are exempted from payment of Basic Customs Duty, Additional Customs Duty, Education Cess, Anti-dumping Duty, Countervailing Duty, Safeguard Duty, Transition Product Specific Safeguard Duty, wherever applicable.	Imports under Diamond Imprest Authorisation are exempted from payment of Basic Customs Duty, Additional Customs Duty, Education Cess, Anti-dumping Duty, Countervailing Duty, Safeguard Duty, Transition Product Specific Safeguard Duty, wherever applicable. Such, imports are also exempt from whole of the Integrated Tax and Compensation Cess leviable under sub-section (7) and sub-section (9) respectively, of section 3 of the Customs Tariff Act, 1975 (51 of 1975).

**Effect of the Notification:** The import under DIA shall also be exempted from payment of the Integrated Tax and Compensation Cess.

This issues with the approval of the Minister of Commerce & Industry.

  
(Ajay Bhadoo)

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