



EXEMPTION EXTENDED UP TO 31 MARCH 2026

Notification Ref	Sr. No. of Notification	Chapter / Heading / sub-heading / tariff item	Description
50/2017	17	06, 07, 08, 09 or 12	Specified Planting materials, namely, oilseeds, seeds of vegetables, tubers, etc.
50/2017	80A	1518	Algal oil for manufacturing of aquatic feed
50/2017	90	1702	Lactose for use in manufacture of homeopathic medicines
50/2017	104	Any Chapter	Specified goods used in processing of seafood
50/2017	133	26	Gold ores and concentrates
50/2017	139	27	Bunker Fuels namely: (i). IFO 180 CST; (ii). IFO 380 CST;(iii). VLSFO (CTH 27)
50/2017	150	2710 or 2714 90	Naphtha for manufacture of Fertilisers (scope of exemption is being reduced only to Naphtha)
50/2017	155	2711	Liquefied petroleum gases (LPG) received from unit in SEZ and returned by the DTA unit to the SEZ unit
50/2017	164	2716 00 00	Electrical energy supplied from SEZ unit to DTA by power plants of 1000MW or above
50/2017	165	2716 00 00	Electrical energy supplied from SEZ to DTA from power plants of less than 1000MW
50/2017	172	28 or 38	Specified goods used in manufacture of silicon wafers or solar wafers, for manufacture of solar cell or module
50/2017	183	2844	Medical use fission Molybdenum-99 (Mo-99) for use in manufacture of radio pharmaceuticals
50/2017	184	2852 or 3822	Pharmaceutical Reference Standard
50/2017	188	29, 30, 35, 38 or 39	Goods for manufacture of ELISA Kits
50/2017	191	29	Maltol for manufacture of deferiprone
50/2017	204	2914 61 00, 2914 69 90	Anthraquinone or 2-Ethyl Anthraquinone for use in manufacture of Hydrogen peroxide
50/2017	237	3208, 3815, 3901, or 3920	Specified material for manufacture of EVA (Ethylene Vinyl Acetate) sheets or backsheet, which are used in the manufacture of solar photovoltaic cells or modules (Scope of materials which can be imported is being increased)
50/2017	253	3824 99 00, 8505 11 90	Specified Goods for manufacture of Brushless Direct Current (BLDC) motors
50/2017	257	Any Chapter	Tags, labels, stickers, belts, buttons, hangers or printed bags, imported by bonafide exporters
50/2017	257A	Any Chapter	Specified goods used in manufacture of handicraft items for export when imported by bonafide exporter
50/2017	257B	Any Chapter	Specified goods used in manufacture of textile or leather garments for export when imported by bonafide exporter
50/2017	257C	Any Chapter	Specified goods used in manufacture of leather or synthetic footwear or other leather products for export when imported by bonafide exporter

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50/2017	258	Any Chapter	Security fibre, threads, Paper based Taggant, M-feature for use in manufacture of security paper by Security Paper Mill, Hoshangabad and Bank Note Paper Mill India Pvt Ltd, Mysore.
50/2017	259	Any Chapter	Raw materials for manufacture of security fibre and security thread for supply to Security Paper Mill, Hoshangabad and Bank Note Paper Mill India Pvt. Ltd, Mysore for use in manufacture of security paper
50/2017	260	39, 72 and 81	Goods for the manufacture of specified orthopedic implants (902110)
50/2017	261	39 or 74	Raw material for manufacture of Copper-T Contraceptive (i) Alatheon (ii) Copper Wire
50/2017	265	3902	Capacitor grades polypropylene granules for manufacture of Capacitor grade plastic
50/2017	269	3906 90 90	Super absorbent polymer for manufacture of adult diapers and specified goods
50/2017	271	3907 29 10	Polytetramethylene ether glycol, (PT MEG) for use in manufacture of spandex yarn
50/2017	276	4002 70 00	Ethylene- propylene- non-conjugated diene rubber (EPDM) for manufacture of insulated wire and cables
50/2017	279	40	New or retreaded Pneumatic tyres of rubber for use in servicing, repair of maintenance of aircrafts used for operating scheduled air transport service or scheduled air cargo service etc
50/2017	280	40	New or retreaded Pneumatic tyres of rubber for use in servicing, repair or maintenance of aircraft imported or procured by Aero Club of India/ for flying training purpose/operating non-scheduled (passenger or charter) services/AAI for flight calibration purpose
50/2017	290	47	Wood pulp for manufacture of newsprint, paper or paperboard
50/2017	292	4707	Goods imported for manufacture of paper, paper boards, newsprint
50/2017	293A	48	Newsprint and uncoated paper imported for printing of newsprint
50/2017	296A	4802	Lightweight coated paper imported by actual users for printing of magazines
50/2017	326	5603 11 10, 5603 11 90	Hydrophilic /Hydrophobic Non- Woven, imported for use in the manufacture of Adult Diapers
50/2017	329	6001 10 or 6001 92	Pile fabrics for the manufacture of toys
50/2017	333	68, 82 or 84	Moulds, tools and dies, for the manufacture of parts of electronic components or electronic equipment
50/2017	334	68, 72 or 85	(i) Graphite Felt or Graphite pack for growing silicon ingots (ii) Thin Steel wire used in wire saw for slicing of silicon wafers
50/2017	345A	7102 21, 7102 31 00	Simply Sawn Diamonds
50/2017	364A	7112	Spent catalyst or ash containing precious metals
50/2017	368	7204	Ferrous Scrap
50/2017	374	7225 19 90	Magnesium Oxide (MgO) coated cold rolled steel coils for use in manufacture of cold rolled grain oriented (CRGO) steel
50/2017	375	7225	Specified items for manufacture of cold rolled grain oriented steel (CRGO) steel
50/2017	378	7325	Metal parts for manufacture of electrical insulators falling under heading 8546
50/2017	379	73	Pipes and tubes for use in manufacture of boilers
50/2017	380	7326 90 99	Forged steel rings for manufacture of special bearings for use in wind operated electricity generators

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50/2017	381	7408	Flat copper wire for use in the manufacture of photo voltaic ribbon for manufacture of solar photovoltaic cell or modules
50/2017	392	82	Dies for drawing metal, where imported after repairs from abroad
50/2017	403	Any Chapter	Parts and raw materials for offshore oil exploration
50/2017	404	27, 29, 31, 38, 39, 73, 82, 84, 85, 87, 89 or 90	Specified items including capital goods and raw materials for offshore oil exploration
50/2017	415	Any Chapter	Parts for manufacture of catalytic convertors
50/2017	415A	7110	Platinum or Palladium for manufacture of Noble Metal Compounds & Noble Metal Solutions
50/2017	416	2825 60 20	Ceria zirconia compounds for use in the manufacture of washcoat for catalytic convertors
50/2017	417	2846 10 90	Cerium compounds for use in the manufacture of washcoat for catalytic convertors
50/2017	418	3824 99 00	Zeolite for use in the manufacture of washcoat for catalytic convertors
50/2017	422	84, 85 or 90	Machinery, electrical equipment for use in semiconductor wafer and LCD
50/2017	423	84, 85 or 90	Machinery, electrical equipment for use in marking and packaging of semiconductor chips
50/2017	426	Any Chapter	Specified goods for the manufacture of semiconductor devices, memory card, IC, solar cell
50/2017	435	Any Chapter	Capital goods for printing industry
50/2017	442	84	Bushings made of Platinum and Rhodium alloy when imported in exchange of worn out or damaged bushings exported out of India
50/2017	446	8431	Parts and components for manufacture of tunnel boring machines
50/2017	451	8419	Evacuated tubes with three layers of solar selective coating for use in manufacture of solar water heater
50/2017	462	8483 40 00	Ball screws for use in the manufacture of CNC Lathes
50/2017	463	8466 93 90	Linear Motion Guides for use in the manufacture of CNC Lathes
50/2017	464	8537 10 00	CNC Systems for use in the manufacture of CNC Lathes
50/2017	464A	7325 10 00, 8477 90 00, 8483 40 00	Goods for manufacture of plastic processing machineries
50/2017	467	8472 90 or 8473 40	Parts and components of cash dispenser or automatic bank note dispenser
50/2017	468	84 or 85	Parts for manufacture of Micro ATM, Fingerprint reader/scanner, Iris scanner, Miniaturised POS (Scope of exemption is being limited to import of raw materials only)
50/2017	471	Any Chapter	All parts for use in the manufacture of LED lights
50/2017	472	Any Chapter	All inputs for use in the manufacture of LED driver or MCPCB for LED lights
50/2017	476	Any Chapter	Television equipment, cameras etc for taking films, imported by a foreign film unit or television team
50/2017	477	Any Chapter	Filming equipment of foreign origin if imported into India after having been exported therefrom.
50/2017	480	Any Chapter	Goods imported for being tested in specified test centers
50/2017	489B	8518	Goods for manufacturing of Microphones
50/2017	504	Any Chapter	Parts and Components of Digital Still Image Video Cameras
50/2017	509	Any Chapter	Parts, components and accessories for manufacture of Digital Video Recorder

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50/2017	510	Any Chapter	Parts, components and accessories for use in manufacture of reception apparatus for television
50/2017	511	Any Chapter	Parts, components and accessories for manufacture of CCTV Camera
50/2017	512	Any Chapter	Specified Parts, components and for use in manufacture of Lithium-ion battery and battery pack
50/2017	512A	Any Chapter	Inputs, parts or sub-parts for use in the manufacturing of Printed Circuit Board Assembly
50/2017	515A	8524	Open Cell for manufacture of TV Panel
50/2017	516	8524	Specified goods for use in the manufacture of Liquid Crystal Display (LCD) /LED TV Panel
50/2017	517	8540 71 00	Magnetrons for manufacture of domestic microwave ovens
50/2017	519	Any Chapter	Raw materials or parts for use in manufacture of e-Readers
50/2017	523A	Any Chapter	Parts, sub-parts, inputs or raw material for use in manufacture of Lithium-ion cells
50/2017	527	8507 60 00	Lithium-ion cell use in manufacture of battery or battery pack
50/2017	527A	8507 60 00	Lithium-Ion Cell for use in manufacture of battery or battery pack of cellular mobile
50/2017	527B	8507 60 00	Lithium-Ion Cell manufacture of battery or battery pack of EV
50/2017	534	Any Chapter	Parts of gliders or simulators of aircrafts (excluding rubber tyres and tubes of gliders)
50/2017	535	Any Chapter	Raw materials for manufacture of aircraft and parts of aircraft
50/2017	535A	Any Chapter	Parts of aircraft for manufacture of aircraft or for manufacture of parts of aircraft by PSU under Ministry of Defence
50/2017	536	Any Chapter	Parts, testing equipment, tools and tool-kits for maintenance, repair, and overhauling of aircraft, components or parts of aircrafts
50/2017	537	8802 (except 8802 60 00)	All goods (except 88026000-spacecraft)
50/2017	538	8807	Components or parts, including engines, of aircraft of heading 8802
50/2017	539	Any Chapter	(a) Satellites and payloads; (b) Ground equipment brought for testing of (a)
50/2017	539A	Any Chapter	Scientific and technical instruments etc for launch vehicles and satellites and payloads
50/2017	540	8802 (except 8802 60 00)	Specified goods imported by scheduled air transporter
50/2017	542	8802 (except 8802 60 00)	Specified goods imported by Aero Club, Flying Training Institutes
50/2017	543	8802 (except 8802 60 00)	Specified goods imported by non-scheduled air transporter
50/2017	544	Any Chapter	Parts (other than rubber tubes), of aircraft of heading 8802
50/2017	546	Any Chapter	Parts (other than rubber tubes), of aircraft of heading 8802
50/2017	548	89	Barges or pontoons imported along with ships
50/2017	551	8901	Cruise ships, Excursion ships
50/2017	553	8902, 8904 00 00 or 8905 90	Fishing vessels, Tugs and Pusher crafts, light vessels excluding vessels and floating structure imported for breakup
50/2017	555	8906	Vessels like warships, lifeboats excluding vessels and floating structure imported for break up
50/2017	567	Any Chapter	Stainless steel tube and wire, for manufacture of Coronary stents /artificial valve
50/2017	569	Any Chapter	Parts required for manufacture of Ostomy products
50/2017	570	Any Chapter	Medical and surgical instruments, apparatus and appliances including spare parts and accessories thereof
50/2017	575	Any Chapter	Specified Hospital Equipment for use in specified hospitals
50/2017	578A	Any Chapter	Raw materials, for the manufacture of Cochlear Implants

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50/2017	580	9022	X-Ray Baggage Inspection Systems and parts thereof
50/2017	581	Any Chapter	Portable X-ray machine / system
50/2017	583	91	Parts and cases of braille watches, for the manufacture of Braille watches
50/2017	591	9503 00 91	Parts of electronic toys
50/2017	593	9504	Parts of video games for the manufacture of video games
30/2017			Exemption to motion picture, music, gaming software for use in gaming console printed or recorded on media
05/2017			Exemption to machinery, components for setting up fuel cell based on waste to energy
113/2003			Exemption to castor oil cake and castor de-oiled cake manufactured from indigenous castor oil seeds on indigenous plant and machinery by unit in SEZ and brought to DTA
81/2005			Exemption to machinery/components for initial setting up of non-conventional power generation plants
26/2011			Exemption to work of art, antiques in museum or art gallery
248/1976			Exemption to precious stones imported by posts on 'approval or return' basis
24/2001			Exemption to copper cathodes, wire bars and wire rods produced out of copper reverts
25/2001			Exemption on gold and silver produced out of copper anode slime which were exported out of India for toll smelting and processing
32/1997			Exemption to goods imported for execution of an export order for jobbing

EXEMPTION EXTENDED UP TO 31 March 2029

Notification Ref	Sr No of Notification	Chapter / Heading / sub-heading / tariff item	Description
50 /2017	212A	30	Medicines/drugs/vaccines supplied free by United Nations International Children's Emergency Fund (UNICEF), Red Cross etc
50 /2017	213	Any Chapter	Drugs and materials
50 /2017	428	84, 85 or 90	Specified goods imported by accredited press cameraman
50 /2017	429	84, 85 or 90	Specified goods, imported by accredited journalist
50 /2017	549	Any Chapter	Capital goods, raw materials and spares for repairs of ocean-going vessels
50 /2017	550	Any Chapter	Spare parts and consumables for repairs of ocean going vessels registered in India.
50 /2017	577	Any Chapter	Lifesaving medical equipment for personal use
50 /2017	607	9804	Life Saving drugs like Keytruda etc
50 /2017	607A	9804	Lifesaving drugs/medicines for personal use
50 /2017	611	Any chapter	Archaeological artefacts for exhibition in a museum
50 /2017	612	Any chapter	Specified raw material for sports goods
16/1965			Exemption to goods exported to foreign countries for display in show-rooms of Govt of India
80/1970			Goods supplied freely under warranty as replacement for defective ones in lieu of earlier imported goods.
207/1989			Foodstuffs and provisions (excluding fruit products, tobacco, alcohol) by foreigners
147/1994			Firearms and ammunition when imported for use by a renowned shooter
148/1994			Specified gifts; goods gifted free under a bilateral agreement; goods imported by Indian Red cross Society, goods for the purposes of relief and rehabilitation
152/1994			Appliance/aids for blind/handicapped imported by institution for blind & deaf; and other specified teaching aids imported by Govt Universities
153/1994			Articles for foreign origin imported for repair and return, theatrical equipment and costumes, mountaineering expedition equipment, photographic, filming recording etc
134/1994			Specified capital goods, and other ancillary items imported for repairs
39/1996			Specified imports relating to Defence, internal security forces and Air Force
50/1996			Specified equipment, instruments, raw materials, components, pilot plant and computer software when imported for publicly funded R & D projects
51/1996			Scientific and technical instruments, apparatus, equipment, accessories etc when imported by publicly funded research institution
25/1998			Capital goods/machinery/ measuring instruments for manufacture of semiconductor wafers.
23/2016			Parts of aircraft when imported into India under the Standard Exchange Scheme
32/2017			Imports of artwork and antique books
37/2017			Imports in relation to defence and international security forces including medals, decorations, personal effects of defence Personnel, bonafide gifts from foreign donors, stores and goods for trials, demonstration
16/2017			Specified medicines from whole of the duty of customs, when imported for supply under Specified Patient Assistance Programme
25/1999			Capital goods/machinery used by the IT/Electronics industry, subject to actual user condition
25/2002			Specified raw materials, inputs and parts for use in manufacture of specified electronic items
35/2017			Aviation Turbine Fuel in the tanks of the aircrafts of an Indian Airline or of the Indian Air Force

PERPETUAL EXEMPTION

Notification Ref	Description
49/2017	Exemption to special Additional Duty on specified goods of fourth schedule to Central Excise Act
52/2017	Effective rate of Additional duty for goods under Chapter 27
29/2017	Exemption to specimen, models, wall pictures and diagrams for instructional purposes
46/1974	Pedagogic material for educational or vocational training courses