

## MODIFICATION IN SUNSET UNDER EXEMPTION NOTIFICATIONS

### I. LAPSED BY OMITTING WITH EFFECT FROM 2 FEBRUARY 2026

Table I of Notification No. 45/2025-Customs	Serial No. in Notification
Animals and birds imported by Zoo	1
Alpha pinene	113
Artificial plasma	123
Ammonium phosphate or ammonium nitro-phosphate, for use as manure or for the production of complex fertilisers	128
Potassium sulphate, containing not more than 52% by weight of potassium oxide*	132
Other diagnostic or laboratory reagents falling under tariff item 3822 90 90*	137
Ethylene vinyl acetate (EVA)	139
New Pneumatic tyres, of rubber, of a kind used on aircrafts (other than goods covered under S.Nos. 155 and 156 of the notification No. 45/2025-Customs)	157
INVAR	213
Other screws and bolts, nuts and other non-threaded articles falling under tariff items 7318 15 00, 7318 16 00, 7318 29 90	217
Coffee roasting, brewing or vending machines for use in the manufacture or processing of coffee	258
Parts of radio trunking terminals	285
CD-ROMs containing books of an educational nature, journals, periodicals (magazines) or newspapers	287
Loco simulators	310

Notification No. 36/2024-Customs (omitted as redundant)	Serial No. in Notification
Copper ores and concentrates	5
Cobalt ores and concentrates	6
Tin ores and concentrates	7
Tungsten ores and concentrates	8
Molybdenum ores and concentrates	9
Zirconium ores and concentrates	10
Vanadium ores and concentrates	12
Niobium or tantalum ores and concentrates	13
Antimony ores and concentrates	14
Unwrought Tin	42
Unwrought tungsten, including bars and Rods obtained simply by sintering	43

Notification No. 36/2024-Customs (omitted as redundant)	Serial No. in Notification
Unwrought molybdenum, including bars and rods obtained simply by sintering	44
Unwrought tantalum, including bars and rods obtained by sintering, powders	45
Cobalt, unwrought	46
Bismuth, unwrought	47
Unwrought zirconium, powders, containing less than 1 part hafnium to 500 parts zirconium by weight	48
Unwrought antimony, powders	49
Beryllium unwrought, powders	50
Hafnium unwrought, waste and scrap, powders	51
Rhenium unwrought	52
Cadmium unwrought, Powders	53
Cadmium, wrought	54

## II. LAPSED ON 31 MARCH 2026

Table I of Notification No. 45/2025-Customs	Serial No. in Notification
Naphtha, for use in the manufacture of fertilisers	93
Liquified petroleum gases (LPG), in excess of the quantity of petroleum gases and other gaseous hydrocarbons consumed in the manufacture of polyisobutylene by the unit located in the Domestic Tariff Area (DTA), received from the unit located in Special Economic Zone (SEZ) and returned by the DTA unit to the SEZ unit from where such LPG were received.	95
Silicon in all forms for the manufacture of un-diffused silicon wafers; and un-diffused silicon wafers for the manufacture of solar cells or solar cell modules	107
Maltol, for use in the manufacture of deferiprone	117
Tags, labels, stickers, belts, buttons, hangers or printed bags (whether made of polythene, polypropylene, PVC, high molecular or high-density polyethylene), imported by bona fide exporters [Refer Note 2]	140
The goods specified in List 10 appended to TABLE I, when imported by bona fide exporters for use in the manufacture of textile or leather garments, for export [Refer Note 2]	142
The goods specified in List 11 appended to TABLE I, when imported by bona fide exporters, for use in the manufacture of leather or synthetic footwear, or other leather products, for export. [Refer Note 2]	143
Specified goods imported for the manufacture of Copper-T contraceptives	145
Ethylene Propylene Non-Conjugated Diene Rubber (EPDM) for use in the manufacture of insulated wires and cables	154
Hydrophilic non-woven, hydrophobic non- woven, imported for use in the manufacture of adult diapers	172

Table I of Notification No. 45/2025-Customs	Serial No. in Notification
Spent catalyst or ash containing precious metals	201
Metal parts for use in the manufacture of electrical insulators	218
Pipes and tubes for use in manufacture of boilers	219
Permanent magnets for manufacture of synchronous generators above 500KW for use in wind operated electricity generators	231
Zeolite for use in the manufacture of wash coat for catalytic converters	236
High speed cold-set or high-speed heat set web offset rotary printing machines along with mail room equipment	243
Cash dispenser or automatic banknote dispenser and its parts and components	271
Television equipment, cameras and other equipment for taking films, imported by a foreign film unit or television team	275
Photographic, filming, sound recording of foreign origin, if imported into India after having been exported there from	276
Parts and Components of digital still image video cameras	291
Raw materials or parts for use in manufacture of e-Readers	309
X-Ray tubes used in manufacture of X ray machines for medical, surgical or veterinary use	370
Flat panel detector for use in manufacture of X-Ray machine for medical, surgical or veterinary use	372
Parts of video games for the manufacture of video games	397
Table IV of Notification No. 45/2025-Customs	Serial No. in Notification
Motion pictures, music, gaming software for use on gaming consoles printed or recorded on media	1

**Note2:** Time period for export of value-added products has been extended from six months to one year

Notification Reference	Brief Description
113/2003-Customs dated 22 July 2003	Exemption to castor oil cake and castor deoiled cake manufactured from indigenous castor oil seeds on indigenous plant and machinery by unit in SEZ and brought to DTA

### III. SUNSET EXTENDED UP TO 1 MAY 2026

Notification Reference	Brief Description
45/2025-Customs dated 25 October 2025	<p>Parts suitable for use solely or principally with the apparatus of headings:</p> <ul style="list-style-type: none"> <li>8525 [Transmission apparatus for radio-broadcasting or television, whether or not incorporation reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders];</li> <li>8526 [Radar apparatus, radio navigational aid apparatus and radio remote control apparatus];</li> </ul>

Notification Reference	Brief Description
	<ul style="list-style-type: none"> <li>8527 [Reception apparatus for radio-broadcasting whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock]</li> </ul>

#### IV. SUNSET EXTENDED UP TO 31 MARCH 2028

Table I of Notification No. 45/2025-Customs	Serial No. in Notification
Meat and edible offal of ducks, frozen	5
Planting materials, namely, oil seeds, seeds of vegetables, flowers and ornamental plants, tubers and bulbs of flowers, cuttings or saplings of flower plants, seeds or plants of fruits and seeds of pulses	14
Algal oil for manufacturing of aquatic feed	58
Lactose for use in the manufacture of homeopathic medicine	61
Specified goods used in the processing of sea-food (Refer Note 1)	69
Gold ores and concentrates for use in the manufacture of gold	84
Specified bunker fuels for use in ships or vessels	85
Electrical energy supplied to DTA by power plants of 1000MW or above, and granted formal approval for setting up in SEZ prior to 19 <sup>th</sup> July, 2012	98
Electrical energy supplied to DTA from power plants of less than 1000MW, and granted formal approval for setting up in SEZ prior to 19 <sup>th</sup> July, 2012	99
Medical use fission Molybdenum-99 (Mo-99) for use in the manufacture of radio pharmaceuticals	111
Pharmaceutical Reference Standard	112
Specified goods used for the manufacture of ELISA Kits	114
Anthraquinone or 2-Ethyl Anthraquinone, for use in manufacture of Hydrogen Peroxide	119
Specified goods for use in the manufacture of sheets or backsheet, which are used in the manufacture of solar photovoltaic cells or modules	134
Specified goods for use in the manufacture of Brushless Direct Current (BLDC) motors	138
Tags, labels, stickers, belts etc. imported by <i>bona fide</i> exporters	140
Specified goods imported by <i>bona fide</i> exporters for use in the manufacture of handicraft items, for export	141
Specified goods imported by <i>bona fide</i> exporters for use in the manufacture of textile or leather garments, for export	142
Specified goods imported by <i>bona fide</i> exporters for use in the manufacture of leather or synthetic footwear, or other leather products, for export	143
Specified goods for the manufacture of orthopedic implants or other artificial parts of the body	144
Capacitor grades polypropylene granules or resins for the manufacture of capacitor grade plastic film	146

Table I of Notification No. 45/2025-Customs	Serial No. in Notification
Super absorbent polymer (SAP) imported for use in the manufacture of specified goods	148
Polytetramethylene ether glycol (PT MEG) for use in the manufacture of spandex yarn	150
New or retreaded Pneumatic tyres of rubber of a kind used in aircrafts	155
New or retreaded Pneumatic tyres of rubber of a kind used in aircrafts	156
Pulp of wood or of other fibrous cellulosic material for the manufacture of newsprint, paper and paperboard, adult diapers, and goods falling under heading 9619	160
All goods imported for use in manufacture of paper, paperboard, or newsprint	162
Specified goods used in the printing of newspapers	163
Lightweight coated paper weighing upto 70g/m <sup>2</sup> , imported by actual users for printing of magazines	164
Pile fabrics for the manufacture of toys	173
Moulds, tools and dies, for the manufacture of parts of electronic components or electronic equipment	174
Graphite Felt for growing silicon ingots, and thin steel wire used in wire saw for slicing of silicon wafers	175
Simply Sawn Diamonds	184
Seeds for use in manufacturing of rough lab-grown diamonds	185
Ferrous Scrap	205
Magnesium Oxide (MgO) coated cold rolled steel coils for use in manufacture of cold rolled grain oriented steel (CRGO).	208
Specified goods for the manufacture of cold rolled grain-oriented steel	209
Forged steel rings for manufacture of special bearings for use in wind operated electricity generators	220
Copper wire of refined copper or copper rod for manufacture of photovoltaic ribbon for solar photovoltaic cell or modules	222
Dies for drawing metal, when imported after repairs from abroad, in exchange of similar worn-out dies exported out of India for repairs	227
Parts and raw materials for manufacture of goods to be supplied in connection with the purposes of off-shore oil exploration or exploitation	228
Specified goods when imported by a specified person, in relation with various petroleum operations or coal bed methane operations	229
Goods for manufacture or the maintenance of wind operated electricity generator components.	230
Parts of catalytic converters and goods for use in the manufacture of catalytic convertors or its parts	232
Platinum or Palladium for use in the manufacture of Noble Metal Compounds and Noble Metal Solutions	233
Ceria zirconia compounds for use in the manufacture of wash coat for catalytic converters	234
Cerium compounds for use in the manufacture of wash coat for catalytic converters	235

Table I of Notification No. 45/2025-Customs	Serial No. in Notification
Machinery, electrical equipment, other instruments and their parts except populated PCBs for use in fabrication of semiconductor wafer and Liquid Crystal Display	237
Machinery, electrical equipment, other instruments and their parts except populated PCBs for use in assembly, testing, marking and packaging of semiconductor chips	238
Specified goods for the manufacture of certain goods and their parts	239
Bushings made of Platinum and Rhodium alloy when imported in exchange of worn out or damaged bushings exported out of India	246
Parts and components for manufacture of tunnel boring machines	247
Evacuated tubes with three layers of solar selective coating for use in the manufacture of solar water heater and system	256
Ball screws for use in the manufacture of CNC Lathes	267
Linear Motion Guides for use in the manufacture of CNC Lathes	268
CNC Systems for use in manufacture of CNCL lathes	269
Certain goods for use in manufacture of plastic processing machineries	270
Parts and components for use in the manufacture of goods like Micro ATMs, Fingerprint reader/scanner, Iris scanner, miniaturized POS card reader	272
All parts for use in the manufacture of LED lights or fixtures including LED Lamps	273
All inputs for use in the manufacture of LED (Light Emitting Diode) driver or Metal Core Printed Circuit Board for LED lights and fixtures or LED lamps	274
Goods imported for being tested in specified test centers	277
Specified goods for use in the manufacturing of Microphones	280
(i) Parts, components and accessories for manufacture of Digital Video Recorder (DVR)/ Network Video Recorder (NVR) falling under 8521 90 90, other than the following items, namely (a) populated printed circuit boards; (b) charger or power adapter; (ii) Sub-parts for use in manufacture of items mentioned at (i) above <i>[Only clause (ii) is being continued while clause (i) is being allowed to lapse on the end-date of 31<sup>st</sup> March, 2026]</i>	292
Parts, components and accessories for use in manufacture of reception apparatus for television	293
Parts, components and accessories for manufacture of CCTV Camera	294
Parts, components and accessories except Lithium-ion cell and PCBA for use in manufacture of Lithium-ion battery and battery pack	295
Inputs, parts or sub-parts for use in the manufacturing of PCBA of Lithium-ion battery and battery pack	296
Open cell for use in the manufacture of LCD and LED TV panels	297
Specified goods for use in the manufacture of LCD and LED TV panels	302
Magnetron of up to 1.5 KW used for the manufacture of domestic microwave ovens	306
Parts, sub-parts, inputs or raw material for use in manufacture of Lithium-ion cells	314
Lithium-ion cell for use in manufacture of battery or battery pack other than for cellular phone or EV	319



Table I of Notification No. 45/2025-Customs	Serial No. in Notification
Lithium-ion cell for use in the manufacture of battery or battery pack of cellular mobile phone	320
Lithium-ion cell for use in the manufacture of battery or battery pack of EV or hybrid motor vehicle	321
Parts of gliders or simulators of aircrafts (excluding rubber tyres and tubes of gliders)	333
Raw materials for manufacture of aircrafts and parts of aircrafts	334
Components or parts including engines, of aircraft for manufacture of air craft	335
Parts, testing equipment, tools and tool-kits for MRO of aircraft, components or parts of aircraft	336
Other Aircrafts	337
Components or parts, including engines, of aircraft	338
Satellites and payloads, ground equipment brought for testing and ground installations for satellite including its spares and consumables	339
Scientific and technical instruments, apparatus, equipment etc., required for launch vehicles and satellites and payloads	340
All goods under heading 8802 (except CTH 8802 60 00)	341 - 343
Parts (other than rubber tubes), of aircraft of heading 8802	345
Parts (other than rubber tubes), of aircraft of heading 8802	348
Barges or pontoons imported along with ships for the more speedy unloading of imported goods and loading of export goods	350
Fishing vessels, tugs and pusher crafts, light vessels, excluding vessels and other floating structures as are imported for breaking up	355
Stainless steel tube and wire, cobalt chromium tube, etc. required for manufacture of Coronary stents/coronary stent system and artificial heart valve	375
Ostomy products for managing Colostomy, Ileostomy, Ureterostomy, Ileal Conduit Urostomy Stoma cases	376
Medical and surgical instruments, apparatus and appliances including spare parts and accessories thereof	377
Hospital Equipment for use in specified hospitals	382
Raw materials, parts or accessories for the manufacture of Cochlear Implants	386
X-Ray Baggage Inspection Systems and parts thereof	387
Portable X-ray machine / system	388
Parts and cases of braille watches, for the manufacture of Braille watches	392
Parts of electronic toys for manufacture of electronic toys	396
All items of machinery, and auxiliary equipment required for initial setting up of a project for generation of power or generation of compressed bio-gas (Bio-CNG) using non-conventional materials	415
All items of machinery, and auxiliary equipment for setting up of fuel cell-based system for generation of power or for demonstration purposes or balance of systems operating on biogas or bio-methane or by-product hydrogen	440

Table II of Notification No. 45/2025-Customs	Serial No.
Security fibre, security threads, Paper Based Taggant, including M-feature, for use in the manufacture of security paper by Security Paper Mill, Hoshangabad and Bank Note Paper Mill India Private Limited, Mysore	1
Raw materials for use in manufacture of security fibre and security threads for supply to Security Paper Mill, Hoshangabad and Bank Note Paper Mill India Private Limited, Mysore for use in manufacture of security paper	2

Note 1: Maximum limit of exemption has been increased from 1% of FOB value of sea foods exported in last financial year has been changed to 3%.

Notification Reference	Brief Description
248-Customs dated 2 August 1976	Exemption to precious stones imported by posts on approval or return' basis
32/1997-Customs dated 1 April 1997	Exemption to goods imported for execution of an export order for jobbing
24/2001-Customs dated 1 March 2001	Exemption to copper cathodes, wire bars and wire rods produced out of copper reverts
25/2001-Customs dated 1 March 2001	Exemption on gold and silver produced out of copper anode slime which were exported out of India for toll smelting and processing
29/2025-Customs dated 9 May 2025	Exemption to works of art and antiques intended for public exhibition

#### V. SUNSET EXTENDED UP TO 31 MARCH 2028

Notification Reference	Brief Description
113/2003-Customs dated 22 July 2003	Exemption to castor oil cake and castor deoiled cake manufactured from indigenous castor oil seeds on indigenous plant and machinery by unit in SEZ and brought to DTA

#### VI. SUNSET FULLY WITHDRAWN

Notification Reference	Brief Description
45/2025-Customs dated 25 October 2025	All goods covered under CTH 8901 [Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods], excluding vessels and other floating structures as are imported for breaking up.
	All goods covered under CTH 8906 [Other vessels, including warships and lifeboats other than rowing boats], excluding vessels and other floating structures as are imported for breaking up.