

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"> ▪ 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]; ▪ 8526 [Radar apparatus, radio navigational aid apparatus and radio remote control apparatus]; |

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

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 th 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 th 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 backsheets, 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 ² , 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

| 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; | 292 |
| (ii) Sub-parts for use in manufacture of items mentioned at (i) above [Only clause (ii) is being continued while clause (i) is being allowed to lapse on the end-date of 31 st March, 2026] | |
| 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 | <p>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.</p> <p>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.</p> |