



प्रधानआयुक्तसीमाशुल्क(आयात) का कार्यालय
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (IMPORT),
हवाईमाल परिसर, सहार, अंधेरी (पूर्व), मुंबई - 400099
AIR CARGO COMPLEX, SAHAR, ANDHERI (E), MUMBAI - 400099
Email: Pro.acc-sahar@gov.in

Dated: 20.11.2025

PUBLIC NOTICE NO. 60/2025

Subject: Streamlining and Integration of Customs Exemption Notifications into a Single Unified Notification.

Attention of Importers, Customs Brokers and all other stakeholders is drawn towards Notification No. 45/2025-Customs dated 24.10.2025 issued by Ministry of Finance (Dept. of Revenue).

2. The Central Board of Indirect Taxes and Customs (CBIC) has issued Notification No. 45/2025- Customs, dated 24 October 2025 which came into force on the 1st day of November, 2025, to consolidate and rationalise Customs duty exemptions under various Notifications. The said Notification supersedes 31 earlier Notifications including Notification No. 50/2017 dated 30.06.2017, except as respects things done or omitted to be done before such supersession. The said Notification streamlines the Customs exemption framework by merging multiple Notifications into a unified one, thereby enhancing clarity and ease of reference for importers and Customs authorities.

3. The said Notification eliminates the need to navigate multiple, overlapping Notifications and introduces provisions to ensure uniformity in interpretation by linking exemptions to specific Tariff Headings and condition numbers and also focuses on promoting phased rationalisation wherein several transitional exemptions will expire by 31st March 2026 while some exemptions have been extended up to 31st March 2029.

4. The Structure of the Notification No. 45/2025-Customs dated 24.10.2025 can be categorized into following broader terms:

a) Tables: The Notification consolidates multiple exemption lists into four comprehensive Tables (Table I-IV), categorising goods eligible for full or partial exemptions from Basic Customs Duty, Integrated Goods and Service Tax and these tables specify standard rates, applicable Integrated Goods and Services Tax (IGST) rates, Compensation Cess and conditions under which exemptions are available.

b) Annexure to Tables: The Annexures to said Tables has been provided wherein the condition laid down against a particular Sl. No. has been detailed which provides for end-use or certification conditions (e.g., Planting materials imported for the purposes of sowing or planting only; or a certificate from the Department of Animal Husbandry and Dairying for import of meat and edible offal, of ducks).

c) Lists: The Lists appended to said Tables cover specified items against a particular Sl. No. for which the exemption has been claimed (e.g., List 1 appended to Table 1 covers goods specified for use in the processing of sea-food). The Lists majorly focuses on Sectoral concession (e.g., telecom, solar, medical devices).

d) Explanations: For the purpose of the said Notification, relevant entry, or condition, and to remove any doubt, explanations have been provided wherever necessary, defining and interpreting terms such as “PVC Flex Films,” “Information Technology Software,” “Ocean-going Vessel,” and others as required.

5. For all imports on or after November 1, 2025, all the stakeholders should refer to Notification No. 45/2025-Customs dated 24.10.2025 instead of the older, superseded Notifications and proactively take steps to ensure a clear transition to the new consolidated framework. The stakeholders should also refer Notification No. 44/2025-Customs dated 24.10.2025 seeking to amend AIDC, Health Cess and SWS Notifications to align them with Notification No. 45/2025-Customs.

6. Difficulties, if any, in implementation of this Public Notice, may be brought to the notice of the Additional Commissioner of Customs, Technical (Import), ACC, Mumbai (email-pro.acc-sahar@gov.in). For assistance, clarification and information, the concerned importers may contact our Help Desk at TSK (Turant Suvidha Kendra) at email-tsk.accmumbaizone3@gov.in/Tel-022-26816696.

Hindi version follows.

(Manish Chandra)
Pr. Commissioner of Customs (Import)
ACC, Mumbai.

Copy:

1. The Pr. Chief Commissioner of Customs, Mumbai Customs Zone –III, Mumbai.

2. The Pr. Commissioner/Commissioner of Customs (General & Export),
ACC, Mumbai
3. All Additional/Joint Commissioners of Customs (Import), ACC, Mumbai
4. All Additional/Joint Commissioner of Customs (General & Export), ACC,
Mumbai
5. All Deputy/Assistant Commissioners of Customs (General, Import &
Export), ACC, Mumbai
6. Trade Associations
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