

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 10/2026-Customs

New Delhi, the 31st March, 2026

G.S.R...(E).- In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 25/2021-Customs, dated the 31st March, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 241(E), dated the 31st March, 2021, namely :-

In the said notification, for the TABLE 1, the following Table shall be substituted, namely:

“TABLE 1

S. No.	Tariff item	Description of goods	Rate in % (unless otherwise specified)
(1)	(2)	(3)	(4)
1	03023900	All goods	0.00%
2	03028990	All goods	5.00%
3	03034300	All goods	4.30%
4	03034400	All goods	0.00%
5	03034600	All goods	0.00%
6	03035700	All goods	0.00%
7	03038300	All goods	0.00%
8	03038990	All goods	4.30%
9	03049900	All goods	12.00%
10	03054900	All goods	0.00%
11	03056990	All goods	4.30%
12	06031100	All goods	24.00%
13	06031200	All goods	24.00%
14	06031300	All goods	24.00%
15	06031400	All goods	24.00%
16	06031500	All goods	24.00%
17	15041010	All goods	12.00%
18	15041091	All goods	12.00%
19	15041099	All goods	12.00%

20	15042010	Fish Body Oil (Crude)	12.00%
21	15042020	Fish Body Oil (Refined) having following quality parameters: (i) Free Fatty Acids < 0.10% (as Oleic Acid); (ii) Moisture < 0.5%; (iii) Perozide value (PV) <10 milli equivalent/kg of oil; (iv) Eicosapentaenoic Acid EPA + Docosaphexaenoic Acid DHA 5-15%	12.00%
22	15042090	All goods	12.00%
23	17031000	All goods	12.00%
24	19019010	All goods	0.00%
25	19019090	All goods	0.00%
26	19021100	All goods	0.00%
27	19021900	All goods	12.00%
28	19022010	All goods	0.00%
29	19022090	All goods	0.00%
30	19023010	All goods	0.00%
31	19023090	All goods	0.00%
32	19053100	All goods	18.00%
33	19053211	All goods	18.00%
34	19053290	All goods	18.00%
35	19059010	All goods	4.30%
36	19059020	All goods	4.30%
37	19059030	All goods	4.30%
38	19059040	All goods	4.30%
39	19059051	All goods	0.00%
40	19059059	All goods	0.00%
41	19059090	All goods	4.30%
42	20019000	All goods	0.00%
43	20071000	All goods	0.00%
44	20079910	All goods	0.00%
45	20079920	All goods	0.00%
46	20079930	All goods	0.00%
47	20079940	All goods	0.00%
48	20079990	All goods	0.00%
49	20082000	All goods	0.00%
50	20089911	All goods	8.60%
51	20089912	All goods	8.60%
52	20089913	All goods	8.60%
53	20089914	All goods	8.60%
54	20089919	All goods	8.60%
55	20089991	All goods	8.60%
56	20089992	All goods	8.60%

57	20089993	All goods	8.60%
58	20089994	All goods	8.60%
59	20089999	All goods	8.60%
60	21069011	All goods	90.00%
61	21069019	All goods	90.00%
62	21069040	All goods	90.00%
63	21069050	All goods	90.00%
64	21069060	All goods	90.00%
65	21069070	All goods	90.00%
66	21069080	All goods	90.00%
67	21069091	All goods	90.00%
68	21069092	All goods	90.00%
69	21069099	All goods	90.00%
70	22021010	All goods	0.00%
71	22021020	All goods	0.00%
72	22021090	All goods	0.00%
73	22072000	All goods	0.00%
74	22090010	All goods	0.00%
75	22090020	All goods	0.00%
76	22090090	All goods	0.00%
77	24049100	All goods	90.00%
78	30049011	All goods	4.00%
79	30049012	All goods	4.00%
80	30049013	All goods	4.00%
81	30049014	All goods	4.00%
82	30049015	All goods	4.00%
83	30049021	All goods	4.00%
84	30049022	All goods	4.00%
85	30049023	All goods	4.00%
86	30049024	All goods	4.00%
87	30049025	All goods	4.00%
88	30049026	All goods	4.00%
89	30049027	All goods	4.00%
90	30049029	All goods	4.00%
91	30049031	All goods	4.00%
92	30049032	All goods	4.00%
93	30049033	All goods	4.00%
94	30049034	All goods	4.00%
95	30049035	All goods	4.00%
96	30049036	All goods	4.00%
97	30049039	All goods	4.00%
98	30049041	All goods	4.00%
99	30049042	All goods	4.00%
100	30049043	All goods	4.00%
101	30049044	All goods	4.00%

102	30049045	All goods	4.00%
103	30049046	All goods	4.00%
104	30049047	All goods	4.00%
105	30049048	All goods	4.00%
106	30049049	All goods	4.00%
107	30049051	All goods	4.00%
108	30049052	All goods	4.00%
109	30049053	All goods	4.00%
110	30049054	All goods	4.00%
111	30049055	All goods	4.00%
112	30049056	All goods	4.00%
113	30049057	All goods	4.00%
114	30049058	All goods	4.00%
115	30049059	All goods	4.00%
116	30049061	All goods	4.00%
117	30049062	All goods	4.00%
118	30049063	All goods	4.00%
119	30049064	All goods	4.00%
120	30049065	All goods	4.00%
121	30049066	All goods	4.00%
122	30049067	All goods	4.00%
123	30049069	All goods	4.00%
124	30049071	All goods	4.00%
125	30049072	All goods	4.00%
126	30049073	All goods	4.00%
127	30049074	All goods	4.00%
128	30049075	All goods	4.00%
129	30049076	All goods	4.00%
130	30049077	All goods	4.00%
131	30049079	All goods	4.00%
132	30049081	All goods	4.00%
133	30049082	All goods	4.00%
134	30049083	All goods	4.00%
135	30049084	All goods	4.00%
136	30049085	All goods	4.00%
137	30049086	All goods	4.00%
138	30049087	All goods	4.00%
139	30049088	All goods	4.00%
140	30049089	All goods	4.00%
141	30049091	All goods	4.00%
142	30049092	All goods	4.00%
143	30049093	All goods	4.00%
144	30049094	All goods	4.00%
145	30049095	All goods	4.00%
146	30049096	All goods	4.00%

147	30049099	All goods	4.00%
148	30051010	All goods	0.00%
149	30051090	All goods	0.00%
150	30059010	All goods	0.00%
151	30059020	All goods	0.00%
152	30059030	All goods	0.00%
153	30059040	All goods	0.00%
154	30059050	All goods	0.00%
155	30059060	All goods	0.00%
156	30059070	All goods	0.00%
157	30059090	All goods	0.00%
158	30064000	All goods	0.00%
159	32081010	All goods	0.00%
160	32081020	All goods	0.00%
161	32081030	All goods	0.00%
162	32081090	All goods	0.00%
163	32082010	All goods	0.00%
164	32082020	All goods	0.00%
165	32082030	All goods	0.00%
166	32082090	All goods	0.00%
167	32089011	All goods	0.00%
168	32089019	All goods	0.00%
169	32089021	All goods	0.00%
170	32089022	All goods	0.00%
171	32089029	All goods	0.00%
172	32089030	All goods	0.00%
173	32089041	All goods	0.00%
174	32089049	All goods	0.00%
175	32089050	All goods	0.00%
176	32089090	All goods	0.00%
177	32091010	All goods	0.00%
178	32091090	All goods	0.00%
179	32099010	All goods	0.00%
180	32099020	All goods	0.00%
181	32099090	All goods	0.00%
182	34011110	All goods	0.00%
183	34011120	All goods	0.00%
184	34011190	All goods	0.00%
185	34011911	All goods	5.00%
186	34011919	All goods	5.00%
187	34011920	All goods	5.00%
188	34011930	All goods	5.00%
189	34011941	All goods	5.00%
190	34011942	All goods	5.00%
191	34011990	All goods	5.00%

192	34012000	All goods	5.00%
193	34013011	All goods	0.00%
194	34013012	All goods	0.00%
195	34013019	All goods	0.00%
196	34013090	All goods	0.00%
197	34024900	All goods	0.00%
198	34025000	All goods	0.00%
199	34029011	All goods	4.00%
200	34029012	All goods	4.00%
201	34029019	All goods	4.00%
202	34029020	All goods	0.00%
203	34029030	All goods	4.00%
204	34029041	All goods	0.00%
205	34029042	All goods	0.00%
206	34029049	All goods	4.00%
207	34029051	All goods	0.00%
208	34029052	All goods	4.00%
209	34029059	All goods	4.00%
210	34029091	All goods	4.00%
211	34029092	All goods	0.00%
212	34029099	All goods	4.00%
213	39172110	All goods	0.00%
214	39172190	All goods	0.00%
215	39172200	All goods	0.00%
216	39172310	All goods	0.00%
217	39172390	All goods	0.00%
218	39172910	All goods	0.00%
219	39172920	All goods	0.00%
220	39172930	All goods	0.00%
221	39172940	All goods	0.00%
222	39172950	All goods	0.00%
223	39172990	All goods	0.00%
224	39173910	All goods	0.00%
225	39173920	All goods	0.00%
226	39173990	All goods	0.00%
227	39174000	All goods	5.00%
228	39191000	All goods	5.00%
229	39199010	All goods	5.00%
230	39199020	All goods	7.00%
231	39199090	All goods	9.00%
232	39201011	All goods	7.00%
233	39201012	All goods	7.00%
234	39201013	All goods	0.00%
235	39201019	All goods	7.00%
236	39201091	All goods	5.00%

237	39201092	All goods	5.00%
238	39201093	All goods	0.00%
239	39201099	All goods	5.00%
240	39211100	All goods	5.00%
241	39211900	All goods	0.00%
242	39231010	All goods	5.00%
243	39231020	All goods	5.00%
244	39231030	All goods	5.00%
245	39231040	All goods	5.00%
246	39231090	All goods	5.00%
247	39232100	All goods	6.00%
248	39232990	All goods	9.00%
249	39233010	All goods	9.00%
250	39233090	All goods	5.00%
251	39235010	All goods	5.00%
252	39235090	All goods	5.00%
253	39239010	All goods	5.00%
254	39239020	All goods	5.00%
255	39239090	All goods	5.00%
256	39269010	All goods	5.00%
257	39269021	All goods	5.00%
258	39269029	All goods	5.00%
259	39269031	All goods	5.00%
260	39269039	All goods	5.00%
261	39269041	All goods	5.00%
262	39269049	All goods	5.00%
263	39269051	All goods	5.00%
264	39269059	All goods	5.00%
265	39269061	All goods	5.00%
266	39269069	All goods	5.00%
267	39269071	All goods	5.00%
268	39269079	All goods	5.00%
269	39269080	All goods	5.00%
270	39269091	All goods	5.00%
271	39269099	All goods	5.00%
272	42021910	All goods	6.00%
273	42021920	All goods	5.00%
274	42021930	All goods	5.00%
275	42021940	All goods	5.00%
276	42021950	All goods	5.00%
277	42021960	All goods	5.00%
278	42021990	All goods	5.00%
279	42022110	All goods	5.00%
280	42022120	All goods	5.00%
281	42022190	All goods	5.00%

282	42022910	All goods	5.00%
283	42022990	All goods	5.00%
284	42023110	All goods	5.00%
285	42023120	All goods	5.00%
286	42023190	All goods	5.00%
287	42029100	All goods	5.00%
288	42029200	All goods	5.00%
289	42029900	All goods	5.00%
290	42031010	All goods	5.00%
291	42031090	All goods	4.00%
292	42050011	All goods	7.00%
293	42050019	All goods	7.00%
294	42050020	All goods	7.00%
295	42050090	All goods	7.00%
296	44209010	All goods	4.00%
297	44209090	All goods	4.00%
298	48192010	All goods	1.40%
299	48192020	All goods	1.40%
300	48192090	All goods	1.40%
301	48196000	All goods	1.40%
302	48219010	All goods	4.00%
303	48219090	All goods	4.00%
304	49019900	All goods	4.00%
305	49119910	All goods	0.00%
306	49119920	All goods	0.00%
307	49119990	All goods	0.00%
308	52051110	All goods	8.00%
309	52054410	All goods	8.00%
310	52081230	All goods	5.00%
311	52081990	All goods	10.00%
312	52082990	All goods	13.00%
313	52083990	All goods	13.00%
314	52084230	All goods	13.00%
315	52084929	All goods	10.00%
316	52085990	All goods	5.00%
317	52102990	All goods	13.00%
318	52111110	All goods	0.00%
319	52111900	All goods	10.00%
320	52112010	All goods	13.00%
321	52113990	All goods	13.00%
322	52114130	All goods	13.00%
323	52114200	All goods	13.00%
324	52114330	All goods	13.00%
325	52114990	All goods	13.00%
326	52115110	All goods	13.00%

327	52115220	All goods	13.00%
328	52115990	All goods	13.00%
329	54083300	All goods	13.00%
330	55161200	All goods	13.00%
331	60024000	All goods	0.00%
332	60029000	All goods	0.00%
333	60032000	All goods	0.00%
334	60041000	All goods (of artificial fibres)	3.60%
335	60062200	All goods	3.60%
336	60063200	All goods	3.60%
337	63021010	All goods	10.00%
338	63021090	All goods	10.00%
339	63022110	All goods	5.00%
340	63022190	All goods	13.00%
341	63022200	All goods	5.00%
342	63022900	All goods	10.00%
343	63024010	All goods	10.00%
344	63024020	All goods	10.00%
345	63024030	All goods	10.00%
346	63024040	All goods	10.00%
347	63024090	All goods	10.00%
348	63025110	All goods	10.00%
349	63025190	All goods	10.00%
350	63041100	All goods	10.00%
351	63041910	All goods	10.00%
352	63041920	All goods	0.00%
353	63041930	All goods	13.00%
354	63041940	All goods	10.00%
355	63041990	All goods	13.00%
356	63049110	All goods	0.00%
357	63049120	All goods	10.00%
358	63049190	All goods	10.00%
359	63049211	All goods	10.00%
360	63049219	All goods	10.00%
361	63049221	All goods	10.00%
362	63049229	All goods	10.00%
363	63049231	All goods	10.00%
364	63049239	All goods	10.00%
365	63049241	All goods	10.00%
366	63049249	All goods	10.00%
367	63049250	All goods	10.00%
368	63049260	All goods	10.00%
369	63049270	All goods	10.00%
370	63049281	All goods	10.00%
371	63049289	All goods	10.00%

372	63049291	All goods	10.00%
373	63049299	All goods	10.00%
374	63049300	All goods	5.00%
375	63049910	All goods	10.00%
376	63049991	All goods	10.00%
377	63049992	All goods	10.00%
378	63049999	All goods	10.00%
379	65050090	All goods	0.00%
380	70159010	All goods	4.00%
381	70159020	All goods	4.00%
382	70159090	All goods	4.00%
383	71023910	All goods	4.00%
384	71023990	All goods	4.00%
385	71049900	All goods	0.00%
386	71131921	All goods	0.00%
387	71131960	All goods	11.00%
388	71141110	All goods	11.00%
389	71141120	All goods	11.00%
390	71141920	All goods	11.00%
391	71141930	All goods	11.00%
392	71142020	All goods	11.00%
393	71142030	All goods	11.00%
394	71159010	All goods	4.00%
395	71159090	All goods	4.00%
396	71161000	All goods	4.00%
397	71162000	All goods	4.00%
398	71171910	All goods	11.00%
399	71171920	All goods	11.00%
400	71171990	All goods	11.00%
401	71179010	All goods	11.00%
402	71179090	All goods	11.00%
403	73069011	All goods	0.00%
404	73069019	All goods	0.00%
405	73069090	All goods	0.00%
406	76101000	All goods	0.00%
407	85340000	All goods	0.00%
408	85365010	All goods	4.00%
409	85365020	All goods	4.00%
410	85365090	All goods	4.00%
411	85369010	All goods	4.00%
412	85369020	All goods	4.00%
413	85369030	All goods	4.00%
414	85369090	All goods	4.00%
415	88040010	All goods	0.00%
416	88040020	All goods	0.00%

417	90014010	All goods	0.00%
418	90014090	All goods	0.00%
419	90015000	All goods	0.00%
420	90031100	All goods	0.00%
421	90031900	All goods	0.00%
422	90039000	All goods	0.00%
423	90041000	All goods	0.00%
424	90049010	All goods	0.00%
425	90049020	All goods	0.00%
426	90049090	All goods	0.00%
427	90182000	All goods	0.00%
428	90183100	All goods	0.00%
429	90183210	All goods	0.00%
430	90183220	All goods	0.00%
431	90183230	All goods	0.00%
432	90183290	All goods	0.00%
433	90183910	All goods	0.00%
434	90183920	All goods	0.00%
435	90183930	All goods	0.00%
436	90183990	All goods	0.00%
437	90185010	All goods	0.00%
438	90185020	All goods	0.00%
439	90185030	All goods	0.00%
440	90185090	All goods	0.00%
441	90189011	All goods	3.00%
442	90189012	All goods	3.00%
443	90189019	All goods	3.00%
444	90189021	All goods	3.00%
445	90189022	All goods	3.00%
446	90189023	All goods	3.00%
447	90189024	All goods	3.00%
448	90189025	All goods	3.00%
449	90189029	All goods	3.00%
450	90189031	All goods	3.00%
451	90189032	All goods	3.00%
452	90189041	All goods	3.00%
453	90189042	All goods	3.00%
454	90189043	All goods	3.00%
455	90189044	All goods	3.00%
456	90189091	All goods	3.00%
457	90189092	All goods	3.00%
458	90189093	All goods	3.00%
459	90189094	All goods	3.00%
460	90189095	All goods	3.00%
461	90189096	All goods	3.00%

462	90189097	All goods	3.00%
463	90189098	All goods	3.00%
464	90189099	All goods	3.00%
465	90212900	All goods	0.00%
466	91031000	All goods	0.00%
467	91052900	All goods	7.10%
468	91081100	All goods	0.00%
469	91081900	All goods	0.00%
470	91089000	All goods	0.00%
471	91091010	All goods	1.40%
472	91091090	All goods	1.40%
473	91099000	All goods	1.40%
474	91118000	All goods	0.00%
475	91131000	All goods	0.00%
476	91132010	All goods	0.00%
477	91132090	All goods	0.00%
478	91139010	All goods	4.00%
479	91139090	All goods	4.00%
480	91149040	All goods	0.00%
481	91143010	All goods	4.00%
482	91143020	All goods	4.00%
483	91149030	All goods	0.00%
484	91149091	All goods	0.00%
485	91149092	All goods	0.00%
486	95030010	All goods	8.00%
487	95030020	All goods	8.00%
488	95030091	All goods	0.00%
489	95030099	All goods	0.00%
490	96033010	All goods	0.00%
491	96033020	All goods	0.00%
492	96033090	All goods	0.00%
493	96180000	All goods	0.00%".

2. This notification shall come into force on the 1st day of April, 2026.

[F. No. CBIC-190354/49/2021-TRU]

(Dheeraj Sharma)
Under Secretary

Note: The principal notification No. 25/2021-Customs, dated the 31st March, 2021 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number

G.S.R. 241(E), dated the 31st March, 2021, and was last amended by notification No. 22/2025-Customs, dated the 28th March, 2025, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 210 (E), dated the 28th March, 2025.