

[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. 44/2025 –Customs

New Delhi, the 24th October, 2025

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) read with section 110 of the Finance Act, 2018 (13 of 2018), section 141 of Finance Act, 2020 (12 of 2020) and 124 of the Finance Act, 2021 (13 of 2021), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby amends the following notifications of the Government of India in the Ministry of Finance (Department of Revenue), specified in column (2) of the Table below, to the extent specified in the corresponding entries in column (3) of the said Table, namely:-

Table

| S. No. | Notification No. and Date | Amendments | | | | |
|--------|---|--|-----|-----|----|---|
| (1) | (2) | (3) | | | | |
| 1. | 11/2018-Customs, dated the 2nd February, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 114(E), dated the 2 nd February, 2018 | <p>In the said notification, in the TABLE,-</p> <p>i) for Sl. No. 7 and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-</p> <table><tr><td>(1)</td><td>(2)</td></tr><tr><td>7.</td><td>All goods falling under sub-heading 2106 90 other than goods covered under S. No. 67 of TABLE I of notification No. 45/2025-Customs, dated 24th October, 2025</td></tr></table> <p>ii) for Sl. No. 8B and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-</p> | (1) | (2) | 7. | All goods falling under sub-heading 2106 90 other than goods covered under S. No. 67 of TABLE I of notification No. 45/2025-Customs, dated 24th October, 2025 |
| (1) | (2) | | | | | |
| 7. | All goods falling under sub-heading 2106 90 other than goods covered under S. No. 67 of TABLE I of notification No. 45/2025-Customs, dated 24th October, 2025 | | | | | |

| | | <table><tr><th>(1)</th><th>(2)</th></tr><tr><td>8B.</td><td><p>All goods falling under tariff item 8541 42 00, 8541 43 00 or 8541 49 00 other than goods on which exemption from basic customs duty is claimed and allowed under the following namely: -</p><p>(i) Sl. nos. 69, 70, 71 and 72 of the TABLE II of notification No. 45/2025-Customs, dated the 24th October, 2025;</p><p>(ii) notification No. 24/2005-Customs, dated the 1st March, 2005, published in the Gazette of India vide number G. S. R. 122(E), dated the 1st March, 2005.</p></td></tr></table> | (1) | (2) | 8B. | <p>All goods falling under tariff item 8541 42 00, 8541 43 00 or 8541 49 00 other than goods on which exemption from basic customs duty is claimed and allowed under the following namely: -</p> <p>(i) Sl. nos. 69, 70, 71 and 72 of the TABLE II of notification No. 45/2025-Customs, dated the 24th October, 2025;</p> <p>(ii) notification No. 24/2005-Customs, dated the 1st March, 2005, published in the Gazette of India vide number G. S. R. 122(E), dated the 1st March, 2005.</p> |
|-----|--|--|-----|-----|-----|--|
| (1) | (2) | | | | | |
| 8B. | <p>All goods falling under tariff item 8541 42 00, 8541 43 00 or 8541 49 00 other than goods on which exemption from basic customs duty is claimed and allowed under the following namely: -</p> <p>(i) Sl. nos. 69, 70, 71 and 72 of the TABLE II of notification No. 45/2025-Customs, dated the 24th October, 2025;</p> <p>(ii) notification No. 24/2005-Customs, dated the 1st March, 2005, published in the Gazette of India vide number G. S. R. 122(E), dated the 1st March, 2005.</p> | | | | | |
| | | <p>iii) for Sl. No. 8C and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-</p> <table><tr><th>(1)</th><th>(2)</th></tr><tr><td>8C.</td><td><p>All goods falling under heading 8711 other than those covered under Sl. Nos. 328 and 329 of TABLE I of notification No. 45/2025-Customs, dated the 24th October, 2025</p></td></tr></table> | (1) | (2) | 8C. | <p>All goods falling under heading 8711 other than those covered under Sl. Nos. 328 and 329 of TABLE I of notification No. 45/2025-Customs, dated the 24th October, 2025</p> |
| (1) | (2) | | | | | |
| 8C. | <p>All goods falling under heading 8711 other than those covered under Sl. Nos. 328 and 329 of TABLE I of notification No. 45/2025-Customs, dated the 24th October, 2025</p> | | | | | |

iv) for Sl. No. 8D and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-

| (1) | (2) |
|-----|--|
| 8D. | All goods falling under tariff item 9028 30 10 other than goods covered under S.No. 389 of the TABLE I of notification No. 45/2025-Customs, dated the 24th October, 2025 |

v) for Sl. No. 8E and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-

| (1) | (2) |
|-----|--|
| 8E. | All goods falling under tariff item 9802 00 00 other than goods covered under S.No. 400 of TABLE I of notification No. 45/2025-Customs, dated the 24th October, 2025 |

vi) for Sl. No. 8H and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-

| (1) | (2) |
|-----|---|
| 8H. | All goods falling under heading 9804 other than goods covered under S. No. 404 of the TABLE I of notification No. 45/2025-Customs, dated the 24th October, 2025 |

vii) Sl. No. 52 and the entries relating thereto shall be omitted;

viii) for Sl. No. 54 and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-

| (1) | (2) |
|-----|--|
| 54. | All goods falling under heading 7110, under column (3), other than – (A) Rhodium; (B) goods covered under S. No. 233 and item (a) in column (3) against S. No. 232 of TABLE I of notification No. 45/2025- Customs, dated the 24th October, 2025 |

ix) for Sl. No. 54A and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-

| (1) | (2) |
|------|---|
| 54A. | Spent catalyst and ash containing precious metals, falling under heading 7112, covered under S. No. 201 of TABLE I of notification No. 45/2025- Customs, dated the 24th October, 2025 |

x) for Sl. No. 56B and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-

| (1) | (2) |
|------|--|
| 56B. | All goods covered under S. Nos. 194 and 195 of TABLE I of notification No. |

45/2025-Customs, dated 24th October, 2025

xi) for Sl. No. 57 and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-

| (1) | (2) |
|-----|---|
| 57. | All goods falling under heading 8703 other than those covered under column (3), sub-item (a), of item (i) of S. Nos. 317 and 318 of TABLE I of notification No. 45/2025-Customs, dated 24th October, 2025 |

xii) for Sl. No. 58 and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-

| (1) | (2) |
|-----|---|
| 58. | All goods covered under S. No. 344 of TABLE I of notification No. 45/2025-Customs, dated 24th October, 2025 |

xiii) for Sl. No. 59 and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-

| (1) | (2) |
|-----|---|
| 59. | All goods falling under heading 9503 other than the goods covered under S. No. 396 of TABLE I of notification No. 45/2025-Customs, dated 24th October, 2025 |

| 2. | 8/2020-Customs, dated the 2 nd February, 2020, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), <i>vide</i> number G.S.R. 68(E), dated the 2 nd February, 2020 | <p>In the said notification, in the TABLE,</p> <p>i) against Sl. No. 2, for item (viii) and the entries relating thereto, the following item and entries shall be substituted, namely:-</p> <p>“(viii) Sl. Nos. 3,4,5,6,7,8,9 and 10 of TABLE III of notification No. 45/2025-Customs, dated 24th October, 2025”;</p> <p>ii) for Sl. No. 3 and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-</p> <table><tr><th>(1)</th><th>(2)</th></tr><tr><td>3.</td><td>All goods covered under S. Nos. 363, 364, 374, 375, 377, 378, 380, 381, 385, 386, 387 and 388 of TABLE I of notification No. 45/2025-Customs, dated 24th October, 2025</td></tr></table> | (1) | (2) | 3. | All goods covered under S. Nos. 363, 364, 374, 375, 377, 378, 380, 381, 385, 386, 387 and 388 of TABLE I of notification No. 45/2025-Customs, dated 24th October, 2025 | | | | |
|------|---|---|------|-----|-----|--|------|------------|---|------|
| (1) | (2) | | | | | | | | | |
| 3. | All goods covered under S. Nos. 363, 364, 374, 375, 377, 378, 380, 381, 385, 386, 387 and 388 of TABLE I of notification No. 45/2025-Customs, dated 24th October, 2025 | | | | | | | | | |
| 3. | 11/2021-Customs, dated the 1 st February, 2021, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), <i>vide</i> number G.S.R. 69(E), dated the 1 st February, 2021 | <p>In the said notification, in the Table,-</p> <p>i) for Sl. No. 13A and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-</p> <table><tr><th>(1)</th><th>(2)</th><th>(3)</th><th>(4)</th></tr><tr><td>13A.</td><td>4011 30 00</td><td>All goods covered under S. No. 157 of TABLE I of notification No. 45/2025-Customs, dated 24th October, 2025</td><td>0.5%</td></tr></table> <p>ii) for Sl. No. 15C and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-</p> | (1) | (2) | (3) | (4) | 13A. | 4011 30 00 | All goods covered under S. No. 157 of TABLE I of notification No. 45/2025-Customs, dated 24th October, 2025 | 0.5% |
| (1) | (2) | (3) | (4) | | | | | | | |
| 13A. | 4011 30 00 | All goods covered under S. No. 157 of TABLE I of notification No. 45/2025-Customs, dated 24th October, 2025 | 0.5% | | | | | | | |

| (1) | (2) | (3) | (4) |
|------|------------------------|--|-------|
| 15C. | 71 (except 7106, 7108) | All goods covered under S. Nos. 194 and 195 of TABLE I of notification No. 45/2025-Customs, dated 24th October, 2025 | 0.35% |

iii) for Sl. No. 16AD and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-

| (1) | (2) | (3) | (4) |
|-------|------------|--|-----|
| 16AD. | 8702, 8704 | All goods other than goods covered under column (3), sub-items (a) and (b) of item (i) of S. Nos. 315 and 316 of TABLE I of notification No. 45/2025-Customs, dated 24th October, 2025 | 20% |

iv) for Sl. No. 16AE and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-

| (1) | (2) | (3) | (4) |
|-------|------------|--|-----|
| 16AE. | 8702, 8704 | All goods covered under column (3), sub-item (b) of item (1) of S. Nos. 315 and 316 of TABLE I of notification No. 45/2025-Customs, dated 24th October, 2025 | 5% |

v) for Sl. No. 16AF and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-

| (1) | (2) | (3) | (4) |
|-------|------|---|-------|
| 16AF. | 8703 | All goods other than goods covered under S. Nos. 317 and 318 of the TABLE I of notification No. 45/2025-Customs, dated 24th October, 2025 | 67.5% |

vi) for Sl. No. 16AG and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-

| (1) | (2) | (3) | (4) |
|-------|------|---|-----|
| 16AG. | 8703 | All goods covered under column (3), sub-item (a) of item (ii) of S. Nos. 317 and 318 of TABLE I in notification No. 45/2025-Customs, dated 24th October, 2025 | 40% |

vi) for Sl. No. 16AH and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-

| (1) | (2) | (3) | (4) |
|-----|-----|-----|-----|
|-----|-----|-----|-----|

| | | | |
|-------|------|---|-----|
| 16AH. | 8711 | All goods other than goods covered under S. Nos. 328 and 329 of the TABLE I in notification No. 45/2025-Customs, dated 24th October, 2025 | 40% |
|-------|------|---|-----|

vii) for Sl. No. 16A and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-

| (1) | (2) | (3) | (4) |
|------|--|--|------|
| 16A. | 8802 2000, 8802 3000, 8802 4000 | All goods covered under S. Nos. 344 of TABLE I in notification No. 45/2025-Customs, dated 24th October, 2025 | 0.5% |

viii) for Sl. No. 16C and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-

| (1) | (2) | (3) | (4) |
|------|--------------|---|------|
| 16C. | 9028 3010 | All goods other than goods covered under S.No. 389 of TABLE I in notification No. 45/2025-Customs, dated 24th October, 2025 | 7.5% |

ix) for Sl. No. 16E and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-

| (1) | (2) | (3) | (4) |
|------|--------------|---|------|
| 16E. | 9503 0091 | All goods covered under S. No. 396 of TABLE I in notification No. 45/2025-Customs, dated 24th October, 2025 | 7.5% |

x) for Sl. No. 16F and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-

| (1) | (2) | (3) | (4) |
|------|--------------|--|-----|
| 16F. | 9503 0091 | All goods other than goods covered under S. No. 396 of TABLE I in notification No. 45/2025-Customs, dated 24th October, 2025 | 20% |

xi) for Sl. No. 16G and the entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-

| (1) | (2) | (3) | (4) |
|------|--------------|--|-----|
| 16G. | 9802 0000 | All goods other than goods covered under S. No. 400 of TABLE I in notification No. 45/2025-Customs, dated 24th October, 2025 | 70% |

xii) after Sl. No. 19, the following shall be inserted namely:-

| (1) | (2) | (3) | (4) |
|-----|-------------|--|-----|
| 20. | Any Chapter | <p>All goods covered under-,</p> <p>(i)S.Nos. 105, 181, 409, 410, 411, 412, 413, 414, 415, 416, 417,418,419, 420, 421, 422, 423, 424, 425, 426, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439 and 440 of TABLE I,</p> <p>(ii) S.Nos. 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 69, 70, 71 and 72 of TABLE II,</p> <p>(iii)S.Nos.1,2,3,4,5,6,7,8,9,10,11 and 14 of TABLE III,</p> <p>(iv) S.No 1 of TABLE IV,</p> <p>on which exemption from basic customs duty is claimed and allowed under notification No. 45/2025-Customs, dated the October 2025, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)</p> | NIL |

xiii) In the Annexure, Sl.Nos. 8,14,19,20,32,35,36, 37, 39, 51,53,54,63,87,98,124,145,146, 148, 149, 151, 154, 155, 157, 163, 165, 171 and the entries relating hereto, shall be omitted;

| | | |
|----|---|--|
| | | |
| 4. | 52/2017-Customs, dated the 30th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), <i>vide</i> number G.S.R. 787 (E), dated the 30th June, 2017 | In the said notification, in the TABLE, serial number 1 and the entries relating thereto shall be omitted. |

2. This notification shall come into force on the 1st day of November, 2025.

[F. No. CBIC- 190341/168/2025- TRU]

(Dheeraj Sharma)

Under Secretary to the Government of India

Note:

1. The principal notification No 11/2018-Customs, dated the 2nd February, 2018, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 114(E), dated the 2nd February 2018, and was last amended *vide* notification No. 20/2025-Customs, dated the 27th March, 2025, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 202(E) dated the 27th March, 2025.
2. The principal notification No 8/2020-Customs , dated the 2nd February, 2020, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 68(E), dated the 2nd February, 2020, and was last amended *vide* notification No. 35/2024-Customs, dated the 23rd July, 2024, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 438(E) dated the 23rd July, 2024.
3. The principal notification No 11/2021-Customs , dated the 1st February, 2021, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 69(E) dated the 1st February, 2021, and was last amended *vide* notification No. 20/2025-Customs, dated the 27th March, 2025, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 202(E) dated the 27th March, 2025.

4. The principal notification No 52/2017-Customs, dated the 30th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 787(E), dated the 30th June, 2017, and was last amended *vide* notification No. 38/2024-Customs, dated the 23rd July, 2024, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 441(E) dated the 23rd July, 2024.