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SUBSECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

Notification No. 46/2025-Customs

New Delhi, the 29th 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 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 exempts the goods of the description specified in column (3) of the Table below, falling under the tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), specified in the corresponding entry in column (2) of the said Table, when imported into India, from so much of the duty of customs leviable thereon under the said First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as is in excess of the amount calculated at the standard rate specified in the corresponding entry in column (4) of the said Table and from so much of the Agriculture Infrastructure and Development Cess (hereinafter referred to as 'AIDC') leviable thereon under the said section of the Finance Act, 2021 (13 of 2021), as is in excess of the amount calculated at the AIDC rate specified in the corresponding entry in column (5) of the said Table, subject to the condition as specified in column (6) of the said Table, namely :-

**Table**

<b>Sl. No.</b>	<b>Tariff item</b>	<b>Description of goods</b>	<b>Standard Rate</b>	<b>AIDC Rate</b>	<b>Condition</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>	<b>(4)</b>	<b>(5)</b>	<b>(6)</b>
1.	0713 10 10	Yellow Peas	10%	20%	In respect of the said goods, the Bill of Lading is issued on or after 1 <sup>st</sup> day of November, 2025.

2. This notification shall come into force with effect from the 1<sup>st</sup> day of November, 2025.

[F. No. CBIC-190354/132/2025-TRU]

(Dheeraj Sharma)  
Under Secretary