

[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. 12/2026–Customs

New Delhi, the 1st April, 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 exempts the goods of the description specified in column (3) of the Table below and falling within the heading, sub-heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as are specified in the corresponding entries 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 as is in excess of the amount calculated at the rate specified in the corresponding entry in column (4) of the said Table, namely:-

Table

S.No.	Heading or sub-heading or tariff item	Description of goods	Rate
(1)	(2)	(3)	(4)
1.	2814 10 00	Anhydrous ammonia	Nil
2.	2902 30 00	Toluene	Nil
3.	2902 50 00	Styrene	Nil
4.	2903 12 00	Dichloromethane (methylene chloride)	Nil
5.	2903 21 00	Vinyl chloride monomer	Nil
6.	2905 11 00	Methanol (methyl alcohol)	Nil
7.	2905 12 20	Isopropyl alcohol	Nil
8.	2905 31 00	Monoethylene Glycol (MEG)	Nil
9.	2907 11 10	Phenol	Nil
10.	2915 21 00	Acetic acid	Nil
11.	2915 32 00	Vinyl acetate monomer	Nil
12.	2917 36 00	Purified Terephthalic Acid (PTA)	Nil
13.	2921 21 00	Ethylenediamine	Nil
14.	2922 11 10, 2922 11 90, 2922 12 00	Di Ethanolamine and Mono Ethanolamine	Nil
15.	2929 10 20	Toluene di-isocyanate	Nil

16.	3102 30 00	Ammonium nitrate	Nil
17.	3817 00 11	Linear alkylbenzenes	Nil
18.	3901	Polymers of ethylene (including Ethylene-vinyl acetate)	Nil
19.	3902 10 00, 3902 30 00, 3902 90 00	Polypropylene	Nil
20.	3903 11 00, 3903 19 10, 3903 19 90	Polystyrene	Nil
21.	3903 20 00	Styrene-acrylonitrile (SAN)	Nil
22.	3903 30 00	Acrylonitrile-butadiene-styrene (ABS)	Nil
23.	3904 10 10, 3904 10 20, 3904 10 90	Polyvinyl Chloride (PVC)	Nil
24.	3904 61 00	Polytetrafluoroethylene	Nil
25.	3905 12, 3905 19	Poly (vinyl acetate)	Nil
26.	3905 30 00	Poly (vinyl alcohol)	Nil
27.	3906 10 10, 3906 10 90	Poly (methyl methacrylate)	Nil
28.	3907 10 00	Polyoxymethylene (POM- acetal)	Nil
29.	3907 29	Polyols	Nil
30.	3907 29 90	Polyether Ether Ketone (PEEK)	Nil
31.	3907 30 10	Epoxy resins	Nil
32.	3907 40 00	Polycarbonates	Nil
33.	3907 50 00	Alkyd resins	Nil
34.	3907 61, 3907 69	Poly (ethylene terephthalate) (PET) Chips	Nil
35.	3907 91 20	Unsaturated polyester resins	Nil
36.	3907 91 50	Poly (butylene terephthalate)	Nil
37.	2912 11 00, 3909 10 10, 3909 20 10, 3909 40 20	Formaldehyde, Urea formaldehyde, Melamine formaldehyde, Phenol formaldehyde	Nil
38.	3909 50 00	Polyurethanes	Nil
39.	3911 90 90	Polyphenylene sulphide (PPS)	Nil
40.	4002	Poly butadiene, Styrene butadiene	Nil

2. This notification shall come into force on 2nd April, 2026 and shall remain in force up to and inclusive of the 30th June, 2026.

[F. No. 354/1/2026- TRU]

(Dheeraj Sharma)
Under Secretary