

[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. 13/2026–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), 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 goods of the description specified in column (3) of the Table below and falling within the Chapter, heading or sub-heading or tariff item of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) as specified in column (2) of the said Table, from so much of the Agriculture Infrastructure and Development Cess leviable thereon under the said section of the Finance Act, 2021 (13 of 2021), as is in excess of the amount calculated at the rate specified in column (4) of the said Table, namely:-

Table

S.No.	Tariff item	Description of goods	Rate
(1)	(2)	(3)	(4)
1.	3102 30 00	Ammonium nitrate	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