

[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. 31/2026-Customs

New Delhi, the 23rd September, 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) and sub-section (12) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), 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, Ministry of Finance (Department of Revenue) No. 45/2025-Customs, dated the 24th October, 2025, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 781(E), dated the 24th October, 2025, namely: -

In the said notification, in TABLE I, -

- (i) against S. No. 41, in column (4), for the entry “10%”, the entry “5%” shall be substituted;
- (ii) against S. No. 42, in column (4), for the entry “32.5%”, the entry “27.5%” shall be substituted;
- (iii) against S. No. 46, in column (4), for the entry “10%”, the entry “5%” shall be substituted;
- (iv) against S. No. 47, in column (4), for the entry “32.5%”, the entry “27.5%” shall be substituted;
- (v) against S. No. 49, in column (4), for the entry “10%”, the entry “Nil” shall be substituted;
- (vi) against S. No. 50, in column (4), for the entry “32.5%”, the entry “22.5%” shall be substituted.

2. This notification shall come into force on the 24th day of September, 2026.

[F. No. CBIC-190354/134/2026-TRU]

(Dheeraj Sharma)
Under Secretary

Note: - The principal notification No. 45/2025-Customs, dated the 24th October, 2025 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i) *vide* number G.S.R. 781(E), dated the 24th October, 2025 and was last amended *vide* notification No. 25/2026-Customs, dated the 8th July, 2026, *vide* number G.S.R. 600 (E), dated the 8th July, 2026.