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Government of India
Ministry of Commerce & Industry
Department of Commerce
Directorate General of Foreign Trade
Vanijya Bhawan

Notification No. 24 /2026-27
New Delhi, Dated: 22nd July, 2026

Subject: Syncing of ITC (HS), 2022- Schedule-1 (Import Policy) with Finance Act, 2026, dated 30.03.2026 -reg.

S.O. (E): In exercise of powers conferred by Section 3 read with Section 5 of the Foreign Trade (Development and Regulation) Act, 1992 (as amended from time to time) read with paragraph 1.02 and 2.01 of the Foreign Trade Policy (FTP) 2023, the Central Government hereby amends 'ITC (HS) 2022, Schedule-I (Import Policy)' in sync with the Finance Act 2026 dated 30.03.2026.

2. The List of ITC(HS) Codes and related Policy Conditions inserted/deleted/amended/split/merged under ITC(HS) 2022, Schedule-I (Import Policy) in sync with the Finance Act, 2026 and is annexed herewith (**Annexure-I**).

3. The amendments in the description of ITC (HS) codes in sync with the Finance Act, 2026 are annexed herewith (**Annexure-II**).

4. The updated ITC (HS) 2022 Schedule-1 (Import Policy) shall be available on the website of DGFT (<https://dgft.gov.in>).

Effect of this Notification:

ITC (HS) 2022, Schedule-I (Import Policy), is amended *in sync* with the Finance Act, 2026. This shall come into force with immediate effect.

This is issued with the approval of the Minister of Commerce & Industry.

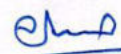

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ANNEXURE-I

**Annexure referred to in DGFT Notification No. 24/2026-27 dated 22nd July, 2026
regarding 'Indian Trade Classification (Harmonised System) of Import Items, 2022 [ITC
(HS), 2022]**

ITC (HS) Code	Item Description	Import Policy	Policy Condition
03061900	Frozen :- -Other	Deleted	
30619	-- Other :		
03061910	--Other : --- Krill	Free	
3061990	-- Other : --- Other	Free	
08029900	Other- - Other	Deleted	
0802 99	-- Other :		
08029910	-- Other :--- Pecan nuts	Free	
08029990	-- Other : --- Other	Free	
08104000	- Cranberries, bilberries and other fruits of the genus Vacciniu	Deleted	
0810 40	- Cranberries, bilberries and other fruits of the genus Vaccinium :		
08104010	--- Cranberries	Free	
08104020	--- Blueberries	Free	
08104090	--- Other	Free	
08119010	-- Containing added sugar	Deleted	
08119011	--- Containing added sugar :--- Cranberries	Free	
08119012	--- Containing added sugar :--- Blueberries	Free	
08119019	--- Containing added sugar : ---Other :	Free	
08119090	-- Other	Deleted	
08119091	--- Other :--- Cranberries	Free	
08119092	--- Other :--- Blueberries	Free	
08119099	--- Other :--- Other	Free	
08134030	--- Cranberries	Free	
08134040	--- Blueberries	Free	
12079950	--- Shea nuts	Free	
13021919	--- Extracts: ---- Other	Deleted	
13021920	---Extracts: ---- Cashew shell liquid (CNSL), crude	Deleted	
13021921	---- Of Withania somnifera	Free	
13021922	---- Of Bacopa monnieri	Free	
13021923	---- Of Berberis aristata	Free	
13021924	---- Of Boswellia serrata	Free	
13021925	---- Of Emblica officinalis	Free	
13021926	---- Of Ocimum sanctum	Free	



13021927	---- Of Capsicum annuum	Free	
13021928	---- Of Phaseolus vulgaris	Free	
13021930	---Extracts: ---- Purified and distilled CN	Deleted	
13021931	---- Of Piper nigrum	Free	
13021932	---- Of Pterocarpus marsupium	Free	
13021933	---- Of Punica granatum	Free	
13021934	---- Of Salacia reticulata	Free	
13021935	---- Of Tagetes erecta	Free	
13021936	---- Of Terminalia bellirica	Free	
13021937	---- Of Curcuma longa	Free	
13021938	---- Of Zingiber officinale	Free	
13021939	---- Other	Free	
13021950	--- Cashew shell liquid (CNSL), crude	Free	
13021960	--- Purified and distilled CNSL (Cardanol)	Free	
20089300	- Other, including mixtures other than those of sub-heading 2008 19 :- - Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos); lingonberries (Vaccinium	deleted	
2008 93	-- Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos); lingonberries (Vaccinium vitis-idaea) :		
20089310	--- Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos)	Free	
20089390	--- Other	Free	
20089915	---- Blueberries	Free	
20089995	----Blueberries	Free	
21069050	-- Compound preparations for making non-alcoholic beverages	deleted	
21069051	--- Compound preparations for making beverages :---- Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume exceeding 0.5% vol., determined at 20 °C	Free	
21069059	--- Compound preparations for making beverages :---- Other	Free	
22029920	--- Fruit pulp or fruit juice based drink	deleted	
22029921	--- Fruit pulp or fruit juice based drinks : ---- Cranberry products	Free	
22029929	--- Fruit pulp or fruit juice based drinks : ---- Other	Free	
22029930	---Beverages containing milk	deleted	
22029931	---Beverages containing milk : ---- Cranberry products	Free	
22029939	--- Beverages containing milk: ---- Other	Free	
22029990	---Other	deleted	

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22029991	---Other : ---- Cranberry products	Free	
22029999	--- Other : ---- Other	Free	
25292200	-Fluorspar : -- Containing by weight more than 97 percent of calcium fluoride	deleted	
2529 22	-- Containing by weight more than 97 % of calcium fluoride :		
25292210	-- Containing by weight more than 97 % of calcium fluoride : --- Acid grade	Free	
2529 22 90	-- Containing by weight more than 97 % of calcium fluoride : --- Other	Free	
26151000	- Zirconium ores and concentrates	Deleted	
2615 10	-Zirconium ores and concentrates :		
26151010	--- Hafnium	Free	
26151090	--- Other	Free	
28419000	- Other	Deleted	
2841 90	- Other :		
28419010	--- Ammonium metavanadate	Free	
28419090	--- Other	Free	
29051430	---Amino butanol	Deleted	
29159010	---Acetyl chloride	Deleted	
29159011	“---Acetyl chloride, Propionyl chloride :---- Acetyl chloride	Free	
29159012	“---Acetyl chloride, Propionyl chloride :---- Propionyl chloride	Free	
29159099	---Other	Deleted	
29159096	---- Triethyl orthoformate	Free	
29163400	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives : - - Phenylacetic acid and its salts	Deleted	
2916 34	-- Phenylacetic acid and its salts :		
29163410	--- Phenylacetic acid	Free	
29163490	--- Other	Free	
29171920	---Malonic acid	Deleted	
29171921	“--- Malonic acid, its salts and esters : ---- Malonic acid	Free	
29171922	“--- Malonic acid, its salts and esters : ---- Diethyl malonate	Free	
29171929	“--- Malonic acid, its salts and esters : ---- Other	Free	
29171990	--- Other		
29171970	--- Ethoxy methylene malonate	Free	

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29183070	--- Methyl alpha-phenylacetoacetate	Free	
29189940	--- P-2-P methyl glycidic acid and its esters	Free	
29221930	--- DL-2 Aminobutanol	Free	
29224300	-Anthranilic acid and its salts	Deleted	
2922 43	-- Anthranilic acid and its salts :		
29224310	--- Anthranilic acid	Free	
29224390	--- Other	Free	
29242990	---Other	Deleted	
29242991	"--- Other : ---- Alpha-phenylacetoacetamide	Free	
29242999	"--- Other : ---- Other	Free	
29270020	--- Azobisisobutyronitrile (AIBN)	Free	
29322040	--- Gibberellic acid	Free	
29322050	--- Aceto butyrolactone	Free	
29329930	--- Artemisinin	Free	
29329940	--- 3,4-MDP-2-P methyl glycidic acid	Free	
29329950	--- 3,4-MDP-2-P methyl glycidate	Free	
29333210	Mepiquat chloride	Deleted	
29333220	--- Piperidine	Free	
29333230	--- Mepiquate chloride	Free	
29333700	-- N-Phenethyl-4-piperidone (NPP)	Free	
29333990	--- Derivatives of pyridine: ---- Other	Deleted	
29333970	--- 4-Piperidone	Free	
29333980	--- 1-Boc-4-piperidone	Free	
29333990	--- Derivatives of pyridine: ---- Other	Deleted	
29333991	"--- Other :---- Norfentanyl	Free	
29333999	"--- Other :---- Other	Free	
29349950	--- Thymidine	Free	
	- Alkaloids of ephedra and their derivatives;salts thereof- - Ephedrine and its salt	Deleted	
2939 41	-- Ephedrine and its salts :		
29394110	--- Ephedrine	Free	
29394190	--- Other	Free	
	- Alkaloids of ephedra and their derivatives;salts thereof- - Pseudoephedrine (INN) and its salts	Deleted	
2939 42	-- Pseudoephedrine (INN) and its salts :		
29394210	--- Pseudoephedrine (INN)	Free	Subject to Policy Condition No. 3 of the Chapter
29394290	--- Other	Free	Subject to Policy Condition No. 3 of the Chapter
29394400	- Alkaloids of ephedra and their derivatives;salts thereof- - Norephedrine and its salts	Deleted	
2939 44	-- Norephedrine and its salts :		

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29394410	--- Norephedrine	Free	Subject to Policy Condition No. 3 of the Chapter
29394490	--- Other	Free	Subject to Policy Condition No. 3 of the Chapter
29396300	- Alkaloids of rye ergot and their derivatives; salts thereof : -- Lysergic acid and its salts	Deleted	
2939 63	-- Lysergic acid and its salts :		
29396310	--- Lysergic acid	Free	NOC from Narcotics Commissioner of India, Gwalior
29396390	--- Other	Free	NOC from Narcotics Commissioner of India, Gwalior
33021010	--- Synthetic flavouring essences	Deleted	
33021011	“--- Synthetic flavouring essences : ---- Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume exceeding 0.5 % vol., determined at 20 °C	Free	
33021019	“--- Synthetic flavouring essences :---- Other	Free	
33021090	--- Other	Deleted	
33021091	--- Other : ---- Compound alcoholic preparations of a kind used for the manufacture of beverages, of an alcoholic strength by volume exceeding 0.5 % vol., determined at 20 °C	Free	
33021099	--- Other : ---- Other	Free	
39232990	--- Other	Deleted	
39232991	“--- Other : ---- Biodegradable	Free	
39232999	“--- Other :---- Other	Free	
41041100	- In the wet state (including wet- blue) : -- Full grains, unsplit; grain splits	Deleted	
4104 11	-- Full grains, unsplit; grain splits :		
41041110	--- Wet blues	Free	
41041190	--- Other	Free	
41041900	- In the wet state (including wet- blue) : --Other	Deleted	
4104 19	-- Other :		
41041910	--- Wet blues	Free	
41041990	--- Other	Free	
41051000	- In the wet state (including wet- blue)	Deleted	
4105 10	- In the wet state (including wet-blue) :		
41051010	--- Wet blues	Free	
41051090	--- Other	Free	
41062100	-Of goats or kids : -- In the wet state (including wet-	Deleted	

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	blue)		
4106 21	-- In the wet state (including wet-blue) :		
41062110	--- Wet blues	Free	
41062190	--- Other	Free	
41063100	- Of swine : -- In the wet state (including wet-blue)	Deleted	
4106 31	-- In the wet state (including wet-blue) :		
41063110	--- Wet blues	Free	
41063190	--- Other	Free	
41069100	- Other : -- In the wet state (including wet-blue)	Deleted	
4106 91	-- In the wet state (including wet-blue) :		
41069110	--- Wet blues	Free	
41069190	--- Other	Free	
47020000	Chemical wood pulp, dissolving grades.	Deleted	
4702	CHEMICAL WOOD PULP, DISSOLVING GRADES		
4702 00	- Chemical wood pulp, dissolving grades :		
47020010	--- Rayon grade wood pulp	Free	
47020090	--- Other	Free	
48239040	--- Kites	Free	
73051119	----Other---Non-galvanised pipes, of iron :	Free	
73051219	-----Non-galvanised pipes, of iron :	Free	
73051121	--- Non-galvanised pipes: ---- Of iron	Deleted	
73051131	---Non-galvanised pipes, of iron :----Clad, plated or coated	Free	
73051139	--- Non-galvanised pipes: ---- Of iron	Free	
73051129	---Non-galvanised pipes, of iron :----Clad, plated or coated	Deleted	
73051141	---Non-galvanised pipes, of iron :----Other	Free	
73051149	--- Non-galvanised pipes: ---- Other	Free	
73051221	--- Non-galvanised pipes, other :----Clad, plated or coated	Deleted	
73051231	--- Non-galvanised pipes, other :----Other	Free	
73051239	--- Non-galvanised pipes: ---- Of iron	Free	
73051229	---Non-galvanised pipes, of iron :----Clad, plated or coated	Deleted	
73051241	---Non-galvanised pipes, of iron :----Other	Free	
73051249	--- Non-galvanised pipes: ---- Other	Free	
73051919	----Other	Free	
73051921	---Non-galvanised pipes, other :----Clad, plated or coated	Deleted	
73051931	---Non-galvanised pipes, other :----Other	Free	
73051939	--- Non-galvanised (black) pipes: ---- of Iron	Free	
73051929	---Non-galvanised pipes, of iron :----Clad, plated or coated	Deleted	
73051941	---Non-galvanised pipes, of iron :----Other	Free	

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73051949	-- Non-galvanised (black) pipes: ----other	Free	
73053110	---Non-galvanised pipes, other :----Clad, plated or coated	Deleted	
73053111	---Non-galvanised pipes, other :----Other	Free	
73053121	---Of Iron	Free	
73053129	*---Galvanised :----Of iron	Free	
73053190	---Non-galvanised, of iron :----Clad, plated or coated	Deleted	
73053119	---Non-galvanised, of iron :----Other	Free	
73053131	---Other	Free	
73053139	*---Galvanised :----Other	Free	
73053910	---Non-galvanised, of iron :----Clad, plated or coated	Deleted	
73053911	---Non-galvanised, of iron :----Other	Free	
73053921	---of Iron	Free	
73053929	*---Galvanised :----Of iron	Free	
73053990	---Non-galvanised, of iron :----Clad, plated or coated	Deleted	
73053919	---Non-galvanised, of iron :----Other	Free	
73053931	--- Other	Free	
73053939	*---Galvanised :----Other	Free	
73061919	----Other	Free	
73061921	---Non-galvanised, other :----Clad, plated or coated	Deleted	
73061931	---Non-galvanised, other :----Other	Free	
73061939	--- Non galvanised pipes: ---- Of iron	Free	
73061929	---Non-galvanised pipes, of iron :----Clad, plated or coated	Deleted	
73061941	---Non-galvanised pipes, of iron :----Other	Free	
73061949	--- Non galvanised pipes: ---- Other	Free	
81019920	---Non-galvanised pipes, other :----Clad, plated or coated	Free	
84159000	---Non-galvanised pipes, other :----Other	Deleted	
841590	---Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil		
84159010	-Parts	Free	
84159090	-Parts :	Free	
84219900	---Separately presented indoor units or outdoor units for split-system air conditioning machines	Deleted	
842199	---Other		
84219910	-Parts : -- Other	Free	
84219990	--Other :	Free	
85079020	---Reverse Osmosis (RO) membrane element for household type filters	Free	
85291093	---Other	Free	
85299030	---Battery separators	Free	
8609	----Other, for apparatus of headings 8525 to 8527		
860900	---Other, for apparatus of headings 8525 to 8527		

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86090010	CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT	Free	
86090010	-Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport :	Free	
86090090	---Refrigerated containers	Free	

ANNEXURE-II

Annexure referred to in DGFT Notification No. 24/2026-27 dated 22nd July, 2026 regarding 'Indian Trade Classification (Harmonised System) of Import Items, 2022 [ITC (HS), 2022]'

ITC (HS) Code	Revised Description
29171970	--- Ethoxy methylene malonate
29333700	-- N-Phenethyl-4-piperidone (NPP)
73051119	----Other---Non-galvanised pipes, of iron :
73051219	-----Non-galvanised pipes, of iron :
73051919	----Other
73061919	----Other

