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

Notification No. 32 /2026-27

Dated: 21st August 2026

Subject: Amendment to Para 4.63 of FTP-2023-reg

S.O.(E): In exercise of powers conferred by Section 5 of the Foreign Trade (Development and Regulation) Act, 1992 read with paragraph 1.02 of the Foreign Trade Policy, 2023 (as amended from time to time), the Central Government hereby amends **Para 4.63 of FTP-2023**, with immediate effect, as under:

Para No.	Existing Para	Revised Para
4.63	Imports under Diamond Imprest Authorisation are exempted from payment of Basic Customs Duty, Additional Customs Duty, Education Cess, Anti- dumping Duty, Countervailing Duty, Safeguard Duty, Transition Product Specific Safeguard Duty, wherever applicable. Such, imports are also exempt from whole of the Integrated Tax and Compensation Cess leviable under sub-section (7) and sub-section (9) respectively, of section 3 of the Customs Tariff Act, 1975 (51 of 1975).	Imports under Diamond Imprest Authorisation are exempted from payment of Basic Customs Duty, Additional Customs Duty, Education Cess, Anti- dumping Duty, Countervailing Duty, Safeguard Duty, Transition Product Specific Safeguard Duty, wherever applicable. Such, imports are also exempted from whole of the Integrated Tax leviable under sub-section (7), of section 3 of the Customs Tariff Act, 1975 (51 of 1975).

Effect of the Notification: The reference in Para 4.63 of FTP 2023 to exemption from Compensation Cess leviable under sub-section (9) of section 3 of the Customs Tariff Act, 1975 stands omitted, Compensation Cess having been discontinued with effect from 01.02.2026 on the

recommendation of the GST Council in its 56th Meeting. Exemption from the whole of the Integrated Tax leviable under sub-section (7) of section 3 of the said Act on imports under Diamond Imprest Authorisation continues to be available.

This issues with the approval of the Hon'ble Minister of Commerce & Industry.



(Lav Agarwal)

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