Notification No. 31/2026-2027 S.O. 4600(E) August 20, 2026

IMPORT POLICY

DGFT allows 10 lakh MT of duty-free raw sugar imports under TRQ up to October 31, 2026

Notification No. 31/2026-2027 keeps raw sugar imports Free, with a duty-free TRQ of 10 lakh MT up to October 31, 2026 and a one-time SION E52 conversion.

THE CENTRAL Government amends the import policy condition for Raw Sugar under Exim Code 170114 of Chapter 17 of ITC (HS) 2022, Schedule-1 (Import Policy), under Notification No. 31/2026-2027 dated August 20, 2026. Import was 'Free' with no policy condition. It remains 'Free', subject to a duty-free Tariff Rate Quota (TRQ) of 10 lakh MT up to October 31, 2026.

THE CHANGE

Import is 'Free' subject to a duty-free Tariff Rate Quota (TRQ) of 10 lakh MT up to October 31, 2026, with a one-time option to convert Advance Authorisations already issued under SION E52 to the TRQ Scheme.

KEY FACTS

TYPE
Import policy

NOTIFICATION
Notification No. 31/2026-2027

DATED
August 20, 2026

VALID UNTIL
October 31, 2026

REFERENCES

S.O. 4600(E)

CG-DL-E-20082026-275636

ITC (HS) CODES 2

Chapter 17	170114

DGFT allows 10 lakh MT of duty-free raw sugar imports under TRQ up to October 31, 2026

Notification No. 31/2026-2027 · S.O. 4600(E) · August 20, 2026

The Central Government amends the import policy condition for Raw Sugar under Exim Code 170114 of Chapter 17 of ITC (HS) 2022, Schedule-1 (Import Policy), under Notification No. 31/2026-2027 dated August 20, 2026. Import was 'Free' with no policy condition. It remains 'Free', subject to a duty-free Tariff Rate Quota (TRQ) of 10 lakh MT up to October 31, 2026.

In addition to that TRQ, Advance Authorisations already issued under SION E52 receive a one-time option to convert from the Advance Authorisation Scheme to the TRQ Scheme, for the quantity of raw sugar actually imported under them up to the date of the notification. This includes refined sugar already produced, and to be produced, out of that imported raw sugar.

The conversion is subject to payment of the exempted GST availed at the time of import, to the condition that refined sugar manufactured from the imported raw sugar is sold in the domestic market by October 31, 2026, and to such other conditions as may be prescribed. DGFT is to specify the procedure for administering the TRQ and the conversion through a Public Notice. The notification is issued with the approval of the Minister of Commerce & Industry.

Notification	Notification No. 31/2026-2027
S.O. number	S.O. 4600(E)
Dated	August 20, 2026
Published in the Gazette	August 20, 2026
Gazette ID	CG-DL-E-20082026-275636
Type	Import policy
Products	Raw Sugar
ITC (HS) codes	Chapter 17, 170114
Before	Import of Raw Sugar under Exim Code 170114 is 'Free', with no policy condition.
After	Import is 'Free' subject to a duty-free Tariff Rate Quota (TRQ) of 10 lakh MT up to October 31, 2026, with a one-time option to convert Advance Authorisations already issued under SION E52 to the TRQ Scheme.
Valid until	October 31, 2026

Conditions	• Import is subject to a Tariff Rate Quota (TRQ) of 10 lakh MT (duty-free) up to 31.10.2026. • In addition to the 10 lakh MT TRQ, Advance Authorisations already issued under SION E52 are given a one-time option to convert from the Advance Authorisation Scheme to the TRQ Scheme for the quantity of Raw Sugar actually imported under them up to the date of the notification, including refined sugar already produced and to be produced out of that imported raw sugar. • The conversion is subject to payment of the exempted GST availed at the time of import. • Refined sugar manufactured out of the imported Raw Sugar must be sold in the domestic market by 31.10.2026. • The conversion is also subject to such other conditions as may be prescribed. • DGFT is to specify the procedure for administering the TRQ and the one-time conversion through a Public Notice.
Applies to	Importers of raw sugar under Exim Code 170114, and holders of Advance Authorisations issued under SION E52 who have imported raw sugar under them.
Issued under	Section 3 of the FT (D&R) Act, 1992, read with paragraphs 1.02 and 2.01 of the Foreign Trade Policy, 2023
Signed by	LAV AGARWAL, Director General of Foreign Trade & Ex-officio Addl. Secy.

The table in the notification

ITC (HS)	Description	Before	After
170114	Raw Sugar	Free; Policy Condition: -	Free; Import is "Free" subject to a Tariff Rate Quota (TRQ) of 10 lakh MT (duty-free) up to 31.10.2026, subject to the conditions specified below.

The notification (PDF, 1.2 MB)

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IndusDesk

hello@indusdesk.com · +91 11 4141 3939

9th Floor, Hemkunt House, Rajendra Place, New Delhi, Delhi 110008, India

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