November 7, 2026

CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS

Customs in India: duty, valuation, origin and disputes

Customs in India is run by the Central Board of Indirect Taxes and Customs (CBIC) under the Customs Act, 1962 and the Customs Tariff Act, 1975. Importers self-assess the duty on the bill of entry and answer for what it says. Officers then check entries chosen mainly by risk, and may re-assess the duty.

INDIAN CUSTOMS ON November 7, 2026 runs on rules rewritten since early 2025. Notification No. 45/2025-Customs replaced 31 exemption notifications, advance rulings now last five years, and importers can revise a cleared entry themselves. Three trade agreements took effect in 2026, and Form-I is not a precondition for a trade agreement rate.

KEY FACTS

LAW
Customs Act, 1962

TARIFF
Customs Tariff Act, 1975

VALUATION
Customs Valuation Rules, 2007

UPDATED
November 7, 2026



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Central Board of Indirect Taxes and Customs · November 7, 2026

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Where does Indian customs stand on November 7, 2026?

Indian customs on November 7, 2026 runs on rules rewritten since early 2025. Notification No. 45/2025-Customs replaced 31 exemption notifications, advance rulings now last five years, and importers can revise a cleared entry themselves. Three trade agreements took effect in 2026, and Form-I is not a precondition for a trade agreement rate.

As of November 7, 2026

We read the official texts on November 7, 2026: the Customs Act and the Customs Tariff Act section by section, the rules on valuation, origin, end use, warehouses and deferred payment, and the circulars and notifications that still govern.

Changes since February 2025, each by its own date:

- February 1, 2025: end-use statements under the Import of Goods at Concessional Rate (IGCR) Rules became quarterly, and the job work and unused goods limits rose to one year, from February 2 (Notification No. 07/2025-Customs (N.T.)).
- October 24, 2025: one exemption notification replaced 31 (Notification No. 45/2025-Customs).
- October 30, 2025: importers may revise a cleared entry themselves under section 18A, from November 1 (Notification No. 70/2025-Customs (N.T.)).
- February 1, 2026: Budget changes to the exemption notification (No. 02/2026-Customs) and to deferred payment (No. 12/2026 and No. 13/2026-Customs (N.T.)).
- March 30, 2026: the Finance Act, 2026 changed advance rulings, demand closures and warehouse moves (section 28J, section 28, section 67).
- May 29, July 3 and October 12, 2026: origin rules for the Oman, UK and New Zealand agreements, in force from June 1, July 15 and October 20 (No. 48/2026, No. 62/2026 and No. 82/2026-Customs (N.T.)).
- September 3, 2026: the National Assessment Centre (NAC) portal for rulings and advisories (Circular No. 41/2026-Customs).

- September 24, 2026: Form-I is not a precondition for a trade agreement rate (Circular No. 43/2026-Customs).

Dates ahead:

- About late March 2027: provisional assessments pending on March 29, 2025 reach the two-year limit, unless extended or restarted (section 18(1B)).
- March 31, 2027: the one-time concessional duty for goods made in a special economic zone (SEZ) and cleared into India ends (Notification No. 11/2026-Customs).
- March 31, 2028: the 93 entries in Notification No. 45/2025-Customs that Budget 2026 moved from March 31, 2026 end unless extended again (Notification No. 02/2026-Customs), and so does deferred payment for Eligible Manufacturer Importers (No. 12/2026-Customs (N.T.)).

Customs guides, and what each answers

Guide	What it answers
Customs advance rulings	Who can apply, what a ruling binds, and how long it lasts
Customs valuation	Transaction value, additions such as royalties, and related-party imports
CAROTAR	How to claim a trade agreement rate and answer an origin check
IGCR and customs exemptions	Concessional duty for a specified end use, and its records
MOOWR	Manufacturing in a bonded warehouse and paying duty on home clearance
Deferred payment and AEO	Paying duty later, Eligible Manufacturer Importers and trusted trader status
Show cause notices and appeals	Duty demands, penalties, and how to appeal
DRI investigations	Summons, statements, searches, seizure and your rights
Refunds and drawback	Time limits for refunds, and duty back on re-exports
Indian customs for foreign companies	Who imports, who pays, and what a foreign seller controls

The Customs tracker: every CBIC notice since December 31, 2025 →

Customs notices, summarized →

What is customs law in India, and who runs it?

Customs law in India is the Customs Act, 1962, with duty rates set under the Customs Tariff Act, 1975. The Central Board of Indirect Taxes and Customs (CBIC), in the Ministry of Finance's Department of Revenue, runs it. Importers assess their own duty, and officers check entries picked mainly by risk.

- **Self-assessment:** the importer who files a bill of entry assesses the duty (section 17(1)).
- **Checks by risk:** officers verify selected entries, picked mainly by risk evaluation (section 17(2), proviso).
- **Re-assessment:** an officer who finds the self-assessment wrong may re-assess. If you don't accept it in writing, the officer must pass a speaking order within fifteen days (section 17(4) and (5)).
- **Your responsibility:** the importer must ensure the bill of entry is accurate, its documents valid, and any restriction under the Customs Act or another law met (section 46(4A)).

A speaking order by an officer below Commissioner rank can be appealed to the Commissioner (Appeals) (section 128). Our guide to show cause notices and appeals sets out how.

What do you pay at the border?

Imports into India pay basic customs duty at the tariff rate, often cut by an exemption notification, plus integrated tax (IGST) at the rate on a like supply in India, capped at 40%. IGST is worked out on the customs value plus the customs duties. Anti-dumping, countervailing or safeguard duty is added where a notification imposes it.

Duties on an import

Duty	Set by	How it is worked out	Source
Basic customs duty	The Customs Tariff Act, 1975, lowered by exemption notifications	The tariff rate for the goods, less any exemption	Customs Act, section 12(1); section 25(1)

Integrated tax (IGST)	The rate on a like supply in India, up to 40%	On the customs value plus the customs duties	Customs Tariff Act, section 3(7) and (8)
Anti-dumping, countervailing and safeguard duty	A notification imposing it on the goods	On top of the other duties, collected at the border	Customs Tariff Act, section 9A(1); section 9(1); section 8B(2)

Notification No. 45/2025-Customs of October 24, 2025 is now the main exemption notification. It replaced 31 earlier ones, No. 50/2017-Customs among them, and sets effective rates of duty, IGST and compensation cess.

Budget 2026 changed it from February 2, 2026: many entries ended on April 1 or May 1, 2026, and 93 entries due to end on March 31, 2026 now run to March 31, 2028 (Notification No. 02/2026-Customs). Notification No. 14/2026-Customs updated tariff item numbers in 23 notifications from May 1, 2026.

For some goods, duty is charged on a tariff value CBIC fixes, not the invoice price (section 14(2)). A foreign price is converted at the exchange rate in force when the bill of entry is presented (section 14(1)).

To find your duty, read the tariff rate for your goods' heading, then any entry in No. 45/2025-Customs that lowers it, then add IGST and any trade remedy duty. The heading decides all of it, so a customs advance ruling is worth asking for when classification is unclear.

How do you get certainty on classification?

Classification certainty in India comes from an advance ruling by the Customs Authority for Advance Rulings (CAAR): a written decision on your question, given before you import. It binds you and the officers dealing with you. Since the Finance Act, 2026, a ruling stays valid for five years, or until the law or facts change.

1. Check that you can apply.

An Importer-Exporter Code (IEC) holder, a person exporting goods to India, or anyone with a justifiable cause the Authority accepts (section 28E(c)).

2. Ask before a dispute starts.

The Authority won't admit a question already pending in your case before an officer, the Tribunal or a court (section 28I(2)).

3. Apply with your question.

Classification, an exemption, valuation principles or origin (section 28H(2)). The Authority is to rule within three months (section 28I(6)).

4. Search earlier rulings.

CBIC's NAC portal, naccustoms.gov.in, publishes rulings and advisories that traders and other stakeholders can search.

Customs advance rulings: classification certainty before you import →

How does customs value your goods, and what about related-party imports?

Customs values imports at the transaction value: the price actually paid or payable for goods sold for export to India, when buyer and seller aren't related and price is the only consideration. Freight, insurance and, on conditions, royalties, licence fees and items you supply to the maker are added. A related-party price stands if the relationship didn't influence it.

Royalties and licence fees are added when they relate to the goods and are a condition of sale (Valuation Rules, rule 10(1)(c)). Unknown freight is taken as 20% of the FOB (free on board) value, and unknown insurance as 1.125%.

An officer who still doubts the declared value after asking for more information works it out by the other methods, in order (rule 12). On request, the officer must give you the grounds in writing and hear you.

Special Valuation Branches (SVBs) at five Custom Houses investigate related-party imports under Circular No. 5/2016-Customs. The Commissioner decides whether a case goes to one, after an Annexure A questionnaire. No extra duty deposit is taken unless you miss the 60-day deadline for documents.

Customs valuation: transaction value, additions and related-party imports →

How do you claim a trade agreement rate?

A trade agreement rate in India is claimed on the bill of entry. The importer declares that the goods originate under the agreement, holds enough information to show it, and takes reasonable care that it is accurate. Section 28DA of the Customs Act says a certificate of origin alone doesn't meet that duty.

1. Check the goods qualify.

Know how they meet the origin rules, including value content and product rules (section 28DA(1)).

2. Declare the claim.

Name the tariff notification for each item and give the proof of origin details (CAROTAR, rule 3(1)). CAROTAR means the Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020.

3. Keep the records.

Keep origin documents at least five years from the bill of entry (rule 4(b)).

4. Answer an origin check.

You have ten working days (rule 5(2)). If the officer suspends the rate while origin is checked, the goods can still be released against security for the duty difference (section 28DA(4) and (5)).

Form-I is not filed with the bill of entry and is not a precondition for the rate, CBIC said on September 24, 2026 (Circular No. 43/2026-Customs).

Agreements that took effect in 2026: India-Oman from June 1 (rates in No. 20/2026-Customs), India-UK from July 15 (No. 29/2026) and India-New Zealand from October 20 (No. 32/2026). Some goods face quotas.

CAROTAR: how to claim a trade agreement rate at Indian customs →

India's free trade agreements →

How do exemptions and end-use concessions work?

Customs exemptions in India are notifications under section 25 of the Customs Act that cut or remove duty, with or without conditions. A conditional exemption lasts until March 31 after two years from its grant, unless it says otherwise. Where the concession depends on how you use the goods, the IGCR Rules, 2022 apply.

Trade agreement exemptions sit outside the two-year limit (section 25(4A)). The IGCR Rules cover imports at a concessional rate or for a specified end use: you give one-time information in Form IGCR-1 and a continuity bond (rule 4).

Since February 2, 2025, the IGCR-3 statement is quarterly, job work gets one year, and so do unused goods where the notification sets no time, not six months (Notification No. 07/2025-Customs (N.T.)). CBIC's consolidated rules still print the old limits.

Goods made in an SEZ and cleared into India can pay lower duty from April 1, 2026 to March 31, 2027, if the unit started production by March 31, 2025 (Notification No. 11/2026-Customs).

IGCR and customs exemptions: concessional duty for a specified end use →

Advance Authorization scheme →

EPCG scheme →

Can you manufacture in a bonded warehouse and pay duty later?

Manufacturing in a customs bonded warehouse is allowed under section 65 of the Customs Act, with the Commissioner's permission. The Manufacture and Other Operations in Warehouse (No. 2) Regulations, 2019 (MOOWR) run the scheme. Import duty on imported inputs in finished goods is paid when those goods are cleared into India, and none on inputs in exported goods.

- **The regulations:** Notification No. 69/2019-Customs (N.T.) of October 1, 2019.

- **The licence:** a private bonded warehouse licence under section 58, applied for with the section 65 permission (Circular No. 34/2019-Customs).
- **Removals:** you file the documents and pay the duty, with no prior permission for each removal.
- **Since the Finance Act, 2026:** goods move between warehouses on conditions set by regulations, with no officer's permission (section 67). Section 65A, on IGST in these warehouses, still waits for a start date.

MOOWR: manufacturing in a customs bonded warehouse under section 65 →

Who can pay duty later, and what does AEO status give?

Deferred payment of customs duty is open only to classes of importers the government names. From April 1, 2026, Eligible Manufacturer Importers are one, until March 31, 2028. Status as an Authorized Economic Operator (AEO) cuts the bank guarantees customs asks for: to half at tier T1, a quarter at T2 and none at T3.

Without deferral, you pay on the day you file a self-assessed bill of entry (section 47(2)). Since March 1, 2026, deferred duty for entries returned in a month is due by the 1st of the next month, or by March 31 for March (Notification No. 13/2026-Customs (N.T.)). CBIC calls this 30 days, up from 15 (Circular No. 03/2026-Customs).

An Eligible Manufacturer Importer is a manufacturer, or an importer that sends inputs to a job worker, with a valid IEC, at least two years in business and turnover above ₹5 crore. It also needs 25 bills of entry or shipping bills in the last financial year, or 10 for a micro, small or medium enterprise (Circular No. 08/2026-Customs).

AEO applicants must be established in India (Circular No. 33/2016-Customs). Under Circular No. 06/2026-Customs of February 1, 2026, goods of AEO T2 and T3 entities are registered automatically on arrival. Automatic out of charge is granted on risk, and officers can override it with a hold based on intelligence.

Deferred payment of customs duty, Eligible Manufacturer Importers and AEO status →

What if your assessment is provisional, or you need to correct an entry after clearance?

Provisional assessment lets customs clear goods while the duty is still open, against security for any shortfall. Since the Finance Act, 2025, it must be finalized within two years, extendable by one. Since November 1, 2025, section 18A lets you revise a cleared bill of entry yourself, and an overpayment it shows counts as a refund claim.

Duty is assessed provisionally when you can't self-assess, the goods need testing, or the officer needs more inquiry (section 18). For set reasons, such as information sought from abroad or a stay order, the two years run again from the day the reason ends.

For assessments pending on March 29, 2025, the two years run from that date, so they reach the limit about late March 2027 unless extended or restarted. The officer must say within fifteen days which documents are needed; you get two months, extendable, but never past fourteen months (Notification No. 55/2025-Customs (N.T.)). Each provisionally assessed bill of entry is a separate case.

During an anti-circumvention investigation, a notification can put the imports under provisional assessment, and customs takes a guarantee for any duty that follows (Instruction No. 22/2026-Customs, on rock breakers and chisels from Malaysia). Offices shouldn't hold goods only because a Foreign Trade Policy provision needs interpreting (Instruction No. 07/2026-Customs).

A section 18A revision showing less duty means paying the difference with interest; one showing more counts as a refund claim under section 27 (section 18A). You file it online at the port where the duty was paid, and keep the records five years (Notification No. 70/2025-Customs (N.T.)).

You can't revise once an audit, search, seizure or summons has started and been told to you, or for a refund after the officer re-assessed or provisionally assessed the duty. Section 149 still lets an officer amend an entry, but only on documents that existed at clearance (section 149).

Provisional assessment: security, bank guarantees and getting them back →

Customs duty refunds and drawback: time limits and claims →

Glufosinate imports from China put under provisional assessment →

What happens when customs says you paid too little?

Customs can demand short-paid duty within two years of the relevant date, or five years where there was collusion, wilful misstatement or suppression of facts. A two-year case starts with a pre-notice consultation. Interest runs at 15% a year, and in a five-year case the penalty can equal the duty.

- **Before the notice:** you get the grounds in writing and fifteen days to reply (Pre-notice Consultation Regulations, 2018).
- **Closing early:** pay duty and interest within thirty days of a two-year notice and the case closes without penalty. In a five-year case, add 15% of the duty (section 28(2) and (5)).
- **Deciding:** within six months, or one year in a five-year case, each extendable once. A case not decided by then is treated as if no notice was issued (section 28(9)).
- **Penalties:** up to 10% of the duty or ₹5,000, whichever is higher, for dutiable goods liable to confiscation (section 112), and the full duty in a five-year case, cut to 25% if paid within thirty days (section 114A).

Appeals go to the Commissioner (Appeals) within sixty days, plus thirty for sufficient cause (section 128), then to the Customs, Excise and Service Tax Appellate Tribunal (CESTAT) within three months (section 129A). You deposit 7.5% of the duty in dispute (or of the penalty, where only the penalty is disputed), or 10% at the Tribunal after the Commissioner (Appeals), capped at ₹10 crore (section 129E).

Customs show cause notices, penalties and appeals in India →

DRI investigations of imports: summons, searches, statements and seizure →

How do refunds and drawback work?

Customs refunds in India must be claimed within one year of paying the duty or interest, except duty paid under protest (section 27). You must show you didn't pass the duty on, or the refund goes to the Consumer Welfare Fund. Unused re-exported goods get 98% of the import duty back if entered for export within two years.

After a provisional assessment, the year runs from the final adjustment of duty (section 27(1B)). Duty paid with duty credit scrips comes back as a re-credit, not cash (Circular No. 30/2026-Customs).

The 98% drawback needs goods that can be identified (section 74). A claim not put right within thirty days of a deficiency memo is treated as not filed, and since July 4, 2026 every such memo uses one format (Circular No. 31/2026-Customs, Annexure-I). Drawback on inputs used in exports is paid under section 75 and the Drawback Rules, 2017.

Customs duty refunds and drawback in India →

RoDTEP scheme →

How are anti-dumping and safeguard duties collected?

Customs collects anti-dumping and safeguard duties at the border, on top of other duties, wherever a notification under section 9A or 8B of the Customs Tariff Act imposes them. The Directorate General of Trade Remedies (DGTR) investigates and recommends. In an anti-circumvention investigation, a notification can put imports under provisional assessment against a guarantee.

Importers claim exemptions from the safeguard duty on steel flat products by declaring info codes in the bill of entry (Circular No. 23/2026-Customs).

- How DGTR trade remedy cases work →
- Every DGTR case, tracked →
- Steel safeguard exemptions are claimed with bill of entry codes →

Which other agencies' rules does customs enforce?

Customs enforces any restriction or prohibition that a law in force puts on imported goods, so other agencies' rules bind at the border. Since September 3, 2026, officers check the Central Drugs Standard Control Organization's (CDSCO) checklists before out-of-charge on drugs, cosmetics and medical devices. Quality control orders bind imports too.

Circular No. 40/2026-Customs set the CDSCO checklists, and Instruction No. 01/2026-Customs passed on a one-time exemption from the quality control order on cross recessed screws. Partner agencies are to join CBIC's SWIFT 2.0 single window in phases by March 31, 2027 (Circular No. 05/2026-Customs).

- Quality Control Orders in India →
- BIS licence in India →
- The CDSCO tracker →
- The MeitY tracker →
- Customs checklists for cosmetics, drugs and medical devices →

How are goods cleared through Indian customs?

Goods clear Indian customs on a bill of entry, which a customs broker or the importer files electronically, up to thirty days before arrival. Entries that need an officer go to faceless assessment groups, which may sit at another port. Customs picks entries for checks mainly by risk, and checks other agencies' requirements before release.

- Faceless assessment went nationwide in 2020 (Circular No. 40/2020-Customs).
- Out-of-charge is automatic once duty is paid and nothing else is pending (Circular No. 06/2026-Customs).
- Examinations are booked through e-scheduling, and officers wear body cameras (Circular No. 07/2026-Customs).
- Commercial exports by courier have no value limit; the cap had been ₹10 lakh (Circular No. 17/2026-Customs of March 31, 2026).

We give no clearance time on this page, and promise none.

Which time limits does the customs law set?

The Customs Act and its rules set time limits on both sides: one year to claim a refund, sixty days to appeal to the Commissioner (Appeals), two or five years for a demand, and two years to finalize a provisional assessment. Where a limit binds an officer rather than you, the table says "is to".

Time limits in the Customs law

What	Limit	Source
Speaking order on a disputed re-assessment	15 days from the re-assessment	Customs Act, section 17(5)
Advance ruling	The Authority is to rule within 3 months	Section 28I(6)
SVB inquiry	Is to finish within 2 months of the Annexure B information, as far as possible	Circular No. 5/2016-Customs, paragraph 8.2

Origin information an officer asks for	10 working days to answer; the officer is to accept in writing within 15 working days	CAROTAR, rule 5(2) and (3)
Origin records	At least 5 years from the bill of entry	CAROTAR, rule 4(b)
Provisional assessment	2 years to finalize, extendable by 1 year	Section 18(1B)
Refund claim	1 year from paying the duty or interest	Section 27(1)
Duty demand	2 years from the relevant date; 5 years for collusion, wilful misstatement or suppression	Section 28(1) and (4)
Deciding a demand	6 months, or 1 year in a five-year case, each extendable once	Section 28(9)
Paying a redemption fine	120 days, unless an appeal is pending	Section 125(3)
Appeal to the Commissioner (Appeals)	60 days, plus 30 for sufficient cause	Section 128(1)
Appeal to the Tribunal	3 months	Section 129A(3)

Which customs claims online are out of date?

Many pages about Indian customs repeat rules that have changed: advance rulings now last five years, not three, and interest on unpaid duty is 15%, not 24%. Notification No. 45/2025-Customs replaced No. 50/2017-Customs, and Form-I isn't filed with every trade agreement claim. The table sets 17 such claims beside what the documents say.

Claims repeated online, and what the texts say

What you may read	What the documents say	Source
A duty demand must come within one year	Two years, or five for collusion, wilful misstatement or suppression	Section 28(1)(a) and (4)
A first appeal can be filed sixty days late	Only thirty days late, for sufficient cause	Section 128(1), proviso
Every Tribunal appeal needs a 10% deposit	Only one against the Commissioner (Appeals); against a Commissioner's own order, 7.5%	Section 129E(ii) and (iii)
Advance rulings last three years	Five years since the Finance Act, 2026	Section 28J(2)
Only non-residents and joint ventures can seek an advance ruling	IEC holders, exporters to India, and anyone with a justifiable cause	Section 28E(c)

Advance rulings are appealed in Form CAAR-2	To the High Court under section 28KA, which starts on a notified date	Section 28KA(1), footnote 1
The IGCR-3 statement is monthly	Quarterly since February 2, 2025	No. 07/2025-Customs (N.T.), paragraph 3
IGCR goods may stay with a job worker six months	One year since February 2, 2025	No. 07/2025-Customs (N.T.), paragraph 4
The MOOWR regulations are No. 44/2019-Customs (N.T.)	No. 69/2019-Customs (N.T.) superseded them	No. 69/2019-Customs (N.T.)
The Special Valuation Branch was abolished	SVBs still work; renewals and extra deposits ended	Circular No. 5/2016-Customs, paragraphs 3.2 and 10.1
An SVB case means a 1% extra deposit	None since February 9, 2016, unless you miss the 60-day document deadline (then 5%)	Circular No. 5/2016-Customs, paragraph 3.2
Duty deferral is 15 days	Due by the 1st of the next month since March 1, 2026	No. 13/2026-Customs (N.T.)
The exemption notification is No. 50/2017-Customs	No. 45/2025-Customs replaced it on October 24, 2025	No. 45/2025-Customs, preamble
Form-I goes with every trade agreement claim	Not filed with the bill of entry and not a precondition	Circular No. 43/2026-Customs, paragraph 2.1.2
A certificate of origin is enough for the rate	It doesn't meet the importer's duty of reasonable care	Section 28DA(2)
Interest on unpaid duty is 24%	15% a year since April 1, 2016	No. 33/2016-Customs (N.T.)
Section 18A revision isn't in force	Its regulations started on November 1, 2025	No. 70/2025-Customs (N.T.), regulation 1(2)

What does a foreign company selling into India need to know?

A foreign company selling into India leaves the duty, the declarations and the origin claim with the importer in India, who answers for the bill of entry and for reasonable care on origin. The foreign exporter can still seek its own advance ruling. A parent's price to its Indian subsidiary is tested under the related-party rules.

The Act's definition of importer covers any owner, beneficial owner, or person holding itself out as the importer (section 2(26)). A foreign-owned company incorporated in India can apply for AEO status.

The SVB questionnaire asks whether prices are settled later by debit or credit notes, and whether there is an Advance Pricing Agreement with the income tax authorities (Circular No. 5/2016-Customs, paragraph 5.1). If the importer can't give enough origin information, customs can ask the exporting country to verify it (CAROTAR, rule 6(1)).

Indian customs for foreign companies: who imports, who pays and what you control →

Exporting to India: DGFT's rules →

Investing in India as a foreign company →

How IndusDesk helps with Customs matters

We watch the authorities, tell you what each change means for your products and plans, represent you while a decision is still open, and carry the work through, with every step on record in your workspace.

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Frequently asked questions

Is the Special Valuation Branch still in place in 2026?

Yes. Special Valuation Branches still investigate related-party imports under Circular No. 5/2016-Customs, which ended SVB order renewals and extra duty deposits, not the branches. Our customs valuation guide covers how a case runs.

Is interest on unpaid customs duty 24%?

No. Interest on unpaid customs duty has been 15% a year since April 1, 2016 (Notification No. 33/2016-Customs (N.T.)). It runs from the month after the duty was due (section 28AA).

Is Notification 50/2017-Customs still the exemption notification?

No. Notification No. 45/2025-Customs of October 24, 2025 replaced No. 50/2017-Customs and 30 other exemption notifications. Budget 2026 amended it from February 2, 2026 (Notification No. 02/2026-Customs).

Do I file Form-I with every free trade agreement claim?

No. CBIC said on September 24, 2026 that Form-I under CAROTAR is not filed with the bill of entry and is not a precondition for the rate. An officer may ask for its information only when the risk system stops the entry for origin checks and the officer has reason to believe the origin rules aren't met (Circular No. 43/2026-Customs).

Sources

- Notification No. 07/2025-Customs (N.T.): Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Amendment Rules, 2025 (CBIC, February 1, 2025)
- Notification No. 45/2025-Customs: Effective rates of customs duty, IGST and compensation cess (superseding 31 exemption notifications) (CBIC, October 24, 2025)
- Notification No. 70/2025-Customs (N.T.): Customs (Voluntary Revision of Entries Post Clearance) Regulations, 2025 (CBIC, October 30, 2025)

- Notification No. 02/2026-Customs: Budget changes to Notification No. 45/2025-Customs (CBIC, February 1, 2026) (PDF, 368 KB)
- Notification No. 12/2026-Customs (N.T.): Eligible Manufacturer Importers added to the classes allowed deferred payment (CBIC, February 1, 2026) (PDF, 407 KB)
- Notification No. 13/2026-Customs (N.T.): Deferred Payment of Import Duty (Amendment) Rules, 2026 (CBIC, February 1, 2026) (PDF, 455 KB)
- Customs Act, 1962, section 28J: applicability of advance ruling (CBIC consolidated text, read November 7, 2026)
- Customs Act, 1962, section 28: recovery of duties not levied or short-levied (CBIC consolidated text, read November 7, 2026)
- Customs Act, 1962, section 67: removal of goods from one warehouse to another (CBIC consolidated text, read November 7, 2026)
- Notification No. 48/2026-Customs (N.T.): Rules of origin under the India-Oman CEPA (CBIC, May 29, 2026) (PDF, 1.9 MB)
- Notification No. 62/2026-Customs (N.T.): Rules of origin under the India-UK Comprehensive Economic and Trade Agreement (CBIC, July 3, 2026) (PDF, 1.7 MB)
- Notification No. 82/2026-Customs (N.T.): Rules of origin under the India-New Zealand FTA (CBIC, October 12, 2026) (PDF, 1010 KB)
- Circular No. 41/2026-Customs: National Assessment Centre portal for trade (CBIC, September 3, 2026) (PDF, 440 KB)
- Circular No. 43/2026-Customs: Application of section 28DA and CAROTAR, 2020 consistent with the Rules of Origin under Trade Agreements (CBIC, September 24, 2026) (PDF, 685 KB)
- Customs Act, 1962, section 18: provisional assessment of duty (CBIC consolidated text, read November 7, 2026)
- Notification No. 11/2026-Customs: One-time concessional duty for SEZ goods cleared to the DTA (CBIC, March 31, 2026) (PDF, 652 KB)
- Customs Act, 1962, section 17: assessment of duty (CBIC consolidated text, read November 7, 2026)
- Customs Act, 1962, section 46: entry of goods on importation (CBIC consolidated text, read November 7, 2026)
- Customs Act, 1962, section 128: appeals to Commissioner (Appeals) (CBIC consolidated text, read November 7, 2026)
- Customs Act, 1962, section 12: dutiable goods (CBIC consolidated text, read November 7, 2026)
- Customs Act, 1962, section 25: power to grant exemption from duty (CBIC consolidated text, read November 7, 2026)
- Customs Tariff Act, 1975, section 3: additional duty and integrated tax on imports (CBIC consolidated text, read November 7, 2026)

- Customs Tariff Act, 1975, section 9A: anti-dumping duty on dumped articles (CBIC consolidated text, read November 7, 2026)
- Customs Tariff Act, 1975, section 9: countervailing duty on subsidized articles (CBIC consolidated text, read November 7, 2026)
- Customs Tariff Act, 1975, section 8B: safeguard measures (CBIC consolidated text, read November 7, 2026)
- Notification No. 14/2026-Customs: Customs notifications aligned with the Finance Act, 2026 (CBIC, April 30, 2026) (PDF, 505 KB)
- Customs Act, 1962, section 14: valuation of goods (CBIC consolidated text, read November 7, 2026)
- Customs Act, 1962, section 28E: definitions for advance rulings (CBIC consolidated text, read November 7, 2026)
- Customs Act, 1962, section 28I: procedure on receipt of application (CBIC consolidated text, read November 7, 2026)
- Customs Act, 1962, section 28H: application for advance ruling (CBIC consolidated text, read November 7, 2026)
- Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, rule 10: cost and services (CBIC consolidated text, read November 7, 2026)
- Customs Valuation (Determination of Value of Imported Goods) Rules, 2007, rule 12: rejection of declared value (CBIC consolidated text, read November 7, 2026)
- Circular No. 5/2016-Customs: Procedure for investigation of related party import cases by the Special Valuation Branches (CBIC, February 9, 2016)
- Customs Act, 1962, section 28DA: procedure regarding claim of preferential rate of duty (CBIC consolidated text, read November 7, 2026)
- Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020, rule 3 (CBIC consolidated text, read November 7, 2026)
- Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020, rule 4 (CBIC consolidated text, read November 7, 2026)
- Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020, rule 5 (CBIC consolidated text, read November 7, 2026)
- Notification No. 20/2026-Customs: Tariff concessions under the India-Oman CEPA (CBIC, May 31, 2026) (PDF, 5.3 MB)
- Notification No. 29/2026-Customs: Tariff concessions under the India-UK CETA (CBIC, July 14, 2026) (PDF, 8.4 MB)
- Notification No. 32/2026-Customs: Tariff concessions under the India-New Zealand FTA (CBIC, October 16, 2026) (PDF, 2.1 MB)
- Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022, rule 4 (CBIC consolidated text, read November 7, 2026)

- Manufacture and Other Operations in Warehouse (No. 2) Regulations, 2019: the notification (CBIC consolidated text, read November 7, 2026)
- Circular No. 34/2019-Customs: Procedure for manufacturing or other operations in bonded warehouses under section 65 (CBIC, October 1, 2019)
- Customs Act, 1962, section 47: clearance of goods for home consumption (CBIC consolidated text, read November 7, 2026)
- Circular No. 03/2026-Customs: Duty deferral extended to 30 days and Eligible Manufacturer Importers added (CBIC, February 1, 2026) (PDF, 534 KB)
- Circular No. 08/2026-Customs: Deferred payment for Eligible Manufacturer Importers (CBIC, February 28, 2026) (PDF, 155 KB)
- Circular No. 33/2016-Customs: Revised guidelines for the Authorized Economic Operator programme (CBIC, July 22, 2016)
- Circular No. 06/2026-Customs: Automation of customs processes in import and export (CBIC, February 1, 2026) (PDF, 2.4 MB)
- Notification No. 55/2025-Customs (N.T.): Customs (Finalisation of Provisional Assessment) Regulations, 2025 (CBIC, September 12, 2025)
- Instruction No. 22/2026-Customs: Provisional assessment and guarantee for rock breakers and chisels from Malaysia (CBIC, November 6, 2026) (PDF, 236 KB)
- Instruction No. 07/2026-Customs: Questions on the Foreign Trade Policy routed through the Board (CBIC, June 2, 2026) (PDF, 210 KB)
- Customs Act, 1962, section 18A: voluntary revision of entry, post clearance (CBIC consolidated text, read November 7, 2026)
- Customs Act, 1962, section 149: amendment of documents (CBIC consolidated text, read November 7, 2026)
- Notification No. 29/2018-Customs (N.T.): Pre-notice Consultation Regulations, 2018 (CBIC, April 2, 2018)
- Customs Act, 1962, section 112: penalty for improper importation of goods (CBIC consolidated text, read November 7, 2026)
- Customs Act, 1962, section 114A: penalty for short-levy or non-levy of duty (CBIC consolidated text, read November 7, 2026)
- Customs Act, 1962, section 129A: appeals to the Appellate Tribunal (CBIC consolidated text, read November 7, 2026)
- Customs Act, 1962, section 129E: pre-deposit before an appeal (CBIC consolidated text, read November 7, 2026)
- Customs Act, 1962, section 27: claim for refund of duty (CBIC consolidated text, read November 7, 2026)
- Circular No. 30/2026-Customs: Drawback or refund where duty was paid with scrips (CBIC, July 3, 2026) (PDF, 206 KB)

- Customs Act, 1962, section 74: drawback on re-export of duty-paid goods (CBIC consolidated text, read November 7, 2026)
- Circular No. 31/2026-Customs: Deficiency Memo for drawback claims under section 74 (CBIC, July 4, 2026) (PDF, 664 KB)
- Customs Act, 1962, section 75: drawback on imported materials used in export goods (CBIC consolidated text, read November 7, 2026)
- Circular No. 23/2026-Customs: Info codes for safeguard duty exemptions on steel flat products (CBIC, May 7, 2026) (PDF, 739 KB)
- Circular No. 40/2026-Customs: CDSCO checklists before out-of-charge (CBIC, September 3, 2026) (PDF, 3.3 MB)
- Instruction No. 01/2026-Customs: One-time exemption from the Cross Recessed Screws (Quality Control) Order (CBIC, January 17, 2026) (PDF, 3.1 MB)
- Circular No. 05/2026-Customs: More agencies on SWIFT 2.0 (CBIC, February 1, 2026) (PDF, 1.4 MB)
- Circular No. 40/2020-Customs: All India roll-out of Faceless Assessment (CBIC, September 4, 2020)
- Circular No. 07/2026-Customs: e-Scheduling of examination and Body Worn Cameras (CBIC, February 1, 2026) (PDF, 1.2 MB)
- Circular No. 17/2026-Customs: Ease of doing business for e-commerce and courier (CBIC, March 31, 2026) (PDF, 1.2 MB)
- Customs Act, 1962, section 28KA: appeal against an advance ruling (CBIC consolidated text, read November 7, 2026)
- Notification No. 33/2016-Customs (N.T.): Rate of interest under section 28AA (CBIC, March 1, 2016)
- Customs Act, 1962, section 2: definitions (CBIC consolidated text, read November 7, 2026)
- Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020, rule 6 (CBIC consolidated text, read November 7, 2026)
- Customs Act, 1962, section 28AA: interest on delayed payment of duty (CBIC consolidated text, read November 7, 2026)

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