

October 9, 2026

CBIC

# Stationary battery storage gets 10% concessional duty

Circular No. 45/2026-Customs clarifies that stationary, grid-scale or industrial lithium-ion BESS are not power banks for the 10% concessional BCD rate.

**T**HE TAX RESEARCH UNIT OF the Department of Revenue, Ministry of Finance, has issued Circular No. 45/2026-Customs, F. No. 190354/133/2025-TRU, dated October 9, 2026, addressed to all Principal Chief Commissioners, Chief Commissioners, Principal Commissioners and Commissioners of Customs, Customs (Preventive)

and Customs & Central Tax, and to all Principal Director Generals and Director Generals under CBIC. It clarifies the scope of the term "Power Bank" under S. No. 325 of Table I of notification No. 45/2025-Customs dated October 24, 2025, which corresponds to S. No. 528C of the erstwhile notification No. 50/2017-Customs dated June 30, 2017.

## KEY FACTS

### AUTHORITY

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Circular No. 45/2026-  
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S. No. 325 prescribes a concessional Basic Customs Duty (BCD) rate of 10% for goods falling under tariff item 8507 60 00, other than three items: battery packs for use in the manufacture of electrically operated vehicles or hybrid vehicles; lithium-ion batteries or battery packs of cellular mobile phones; and power banks. The circular states that the tariff rate for goods under 8507 60 00 is 20%.

The circular records that divergent assessment practices were being followed for Battery Energy Storage Systems (BESS) under tariff item 8507 60 00, with some field formations treating stationary, grid-scale or industrial BESS as "Power Bank" and denying the 10% rate. It clarifies that, for this entry, "Power Bank" applies only to lithium-ion battery devices with charging or discharging ports designed for use as an external charging device for cellular mobile phones or portable electronic devices. Stationary, grid-scale or industrial lithium-ion BESS under 8507 60 00 are therefore not covered by the power bank exclusion.

The circular deals only with the power bank exclusion; it does not discuss the other two exclusions in the entry. Any difficulty in implementing the clarification may be brought to the notice of the Board, and a Hindi version will follow. The circular is signed by Kumar Vivek, Technical Officer (TRU-I).

|             |                                                                                  |
|-------------|----------------------------------------------------------------------------------|
| Issued by   | Tax Research Unit, Department of Revenue, Ministry of Finance                    |
| Document    | Circular No. 45/2026-Customs                                                     |
| File number | F. No. 190354/133/2025-TRU                                                       |
| Dated       | October 9, 2026                                                                  |
| Entry       | S. No. 325 of Table I of notification No. 45/2025-Customs dated October 24, 2025 |
| Tariff item | 8507 60 00                                                                       |

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|                       |                                                                                    |
|-----------------------|------------------------------------------------------------------------------------|
| Concessional BCD rate | 10%                                                                                |
| Tariff rate           | 20%                                                                                |
| Applies to            | Stationary, grid-scale or industrial lithium-ion BESS under tariff item 8507 60 00 |

[The circular](#) (PDF, 77 KB)

Source: [CBIC's own copy](#).

Checked against the official copy on October 20, 2026.

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