May 7, 2026

CBIC

Steel safeguard exemptions are claimed with bill of entry codes

CBIC Circular No. 23/2026-Customs sets the info codes importers declare in the bill of entry to claim exemption from the safeguard duty on steel flat products.

THE CENTRAL BOARD OF Indirect Taxes and Customs (CBIC), Department of Revenue, Ministry of Finance, issued Circular No. 23/2026-Customs, dated May 7, 2026, from F.No. 524/13/2026-STO(TU). It is addressed to the principal chief commissioners, chief commissioners, principal commissioners and commissioners of Customs and Customs (Preventive), the principal chief commissioners and chief commissioners of Customs & Central tax, and the principal directors general and directors general under CBIC. Its subject is the implementation of safeguard duty on import of "Non-Alloy and Alloy Steel Flat Products" under Notification No. 02/2025-Customs (SG) dated December 30, 2025. It is signed by Hitender Kumar, OSD (Tariff Unit).

KEY FACTS

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Circular No. 23/2026-Customs, F.No. 524/13/2026-STO(TU)

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The circular says only this about the duty: that notification imposed safeguard duty on import of certain "Non-Alloy and Alloy Steel Flat Products", and it provides explicit exemption provisions based on CIF value thresholds, country of origin and specified product categories. The circular adds that system-based qualifiers have been created in the Single Window Table of the Bill of Entry for claiming the exemption, so that the duty is not levied on the exempted categories and eligible imports clear smoothly. An importer claiming an exemption declares them there, as the circular's Annexure sets out: info_type "CHR", info_qfr "SGD", the info_text "We declare that imported items are exempted from safeguard duty under info code _____", and the info code that fits the goods.

The Annexure has three tables of codes. Table A gives IPCIF01 to IPCIF05 for five product categories imported at or above an import price on CIF basis, from USD 675 per MT for hot rolled coils, sheets and plates to USD 964 per MT for "Colour Coated coils and sheets, whether or not profiled". Table B gives DC001 to DC005 for the same five categories imported from developing countries listed in Notification No. 19/2016-Customs (N.T.), each with its own exceptions among China, Vietnam and Nepal. Table C gives EP01 to EP22 for 22 products that the notification's Explanation excludes from the subject goods, among them CRGO and CRNO electrical steel, tinplate, stainless steel and titanium clad plates.

DG (Systems) is to issue an advisory on system implementation so the declarations can be filed electronically. Field formations are asked to make officers and trade aware of the facility, so that it is applied the same way everywhere. Any difficulties in implementing the circular may be brought to the Board's notice. The circular does not state the rate of the safeguard duty or how long it applies. It gives no date from which the codes must be declared, and it does not say what happens when an exemption is claimed without a code or with the wrong one. It says a Hindi version follows, but CBIC's file holds the English text only. CBIC's list of 2026 customs circulars, which runs to Circular No. 46/2026 of October 27, 2026, shows no later circular on this duty.

Issued by	Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance
Document	Circular No. 23/2026-Customs, F.No. 524/13/2026-STO(TU)
Dated	May 7, 2026
Applies to	Importers claiming exemption from the safeguard duty on "Non-Alloy and Alloy Steel Flat Products" under Notification No. 02/2025-Customs (SG) dated December 30, 2025
Where declared	Single Window Table of the Bill of Entry: info_type CHR, info_qfr SGD, the declaration text and an info code
CIF price codes	IPCIF01 to IPCIF05: at or above USD 675 to USD 964 per MT, by product category
Developing country codes	DC001 to DC005: imports from developing countries listed in Notification No. 19/2016-Customs (N.T.), with exceptions by product
Excluded product codes	EP01 to EP22: 22 products excluded from the subject goods
Takes effect	Not stated; DG (Systems) is to issue an advisory for electronic filing
Duty rate and period	Not stated in the circular
Signed by	Hitender Kumar, OSD (Tariff Unit)

Info codes in the circular's Annexure (Tables A, B and C)

INFO_CD	Goods	Condition
IPCIF01	Hot Rolled Coils, Sheets and Plates	At or above the import price on CIF basis of USD 675 per MT
IPCIF02	Hot Rolled Plate Mill Plates	At or above the import price on CIF basis of USD 695 per MT
IPCIF03	Cold Rolled Coils and Sheets	At or above the import price on CIF basis of USD 824 per MT
IPCIF04	Metallic Coated Steel Coils and Sheets, whether or not profiled, including Galvanneal, Coated with Zinc or Aluminium-Zinc or Zinc-Aluminium-Magnesium	At or above the import price on CIF basis of USD 861 per MT
IPCIF05	Colour Coated coils and sheets, whether or not profiled	At or above the import price on CIF basis of USD 964 per MT
DC001	Hot Rolled Coils, Sheets and Plates	Imported from developing countries listed in Notification No. 19/2016-Customs (N.T.), other than China PR and Vietnam

DC002	Hot Rolled Plate Mill Plates	Imported from developing countries listed in Notification No. 19/2016-Customs (N.T.), other than China PR
DC003	Cold Rolled Coils and Sheets	Imported from developing countries listed in Notification No. 19/2016-Customs (N.T.), other than China PR and Nepal
DC004	Metallic Coated Steel Coils and Sheets, whether or not profiled, including Galvanneal, Coated with Zinc or Aluminium-Zinc or Zinc-Aluminium-Magnesium	Imported from developing countries listed in Notification No. 19/2016-Customs (N.T.), other than Vietnam, China PR and Nepal
DC005	Colour Coated coils and sheets, whether or not profiled	Imported from developing countries listed in Notification No. 19/2016-Customs (N.T.), other than China PR and Nepal
EP01	Cold Rolled Grain Oriented Electrical Steel (CRGO)	Excluded from the scope of subject goods (Explanation to Notification No. 02/2025-Customs (SG))
EP02	Cold Rolled Non-Oriented Electrical Steel (CRNO) coils and sheets	Excluded from the scope of subject goods (Explanation to Notification No. 02/2025-Customs (SG))
EP03	Coated - Electro Galvanized Steel	Excluded from the scope of subject goods (Explanation to Notification No. 02/2025-Customs (SG))
EP04	Tinplate	Excluded from the scope of subject goods (Explanation to Notification No. 02/2025-Customs (SG))
EP05	Stainless steel	Excluded from the scope of subject goods (Explanation to Notification No. 02/2025-Customs (SG))
EP06	Nickel Coated / Nickel Plated Cold Rolled Steel	Excluded from the scope of subject goods (Explanation to Notification No. 02/2025-Customs (SG))
EP07	Rubber Coated Steel	Excluded from the scope of subject goods (Explanation to Notification No. 02/2025-Customs (SG))
EP08	Electro Galvanised (EG) – Zinc Nickel Coated Steel	Excluded from the scope of subject goods (Explanation to Notification No. 02/2025-Customs (SG))
EP09	Bi-Metal Steel / Bi-Metal Sandwich Steel	Excluded from the scope of subject goods (Explanation to Notification No. 02/2025-Customs (SG))

EP10	Brass Coated Steel Wire	Excluded from the scope of subject goods (Explanation to Notification No. 02/2025-Customs (SG))
EP11	CRUTONITE	Excluded from the scope of subject goods (Explanation to Notification No. 02/2025-Customs (SG))
EP12	INCONEL	Excluded from the scope of subject goods (Explanation to Notification No. 02/2025-Customs (SG))
EP13	Stainless Steel Items	Excluded from the scope of subject goods (Explanation to Notification No. 02/2025-Customs (SG))
EP14	Aluminium Coated Steel	Excluded from the scope of subject goods (Explanation to Notification No. 02/2025-Customs (SG))
EP15	Aluminium Silicon Coated / Hot Dipped Aluminised Silicon Coated Steel	Excluded from the scope of subject goods (Explanation to Notification No. 02/2025-Customs (SG))
EP16	Hot Rolled Clad Steel Plate	Excluded from the scope of subject goods (Explanation to Notification No. 02/2025-Customs (SG))
EP17	Nickel Plated Steel / Nickel Plated Strip	Excluded from the scope of subject goods (Explanation to Notification No. 02/2025-Customs (SG))
EP18	Copper Plated Steel	Excluded from the scope of subject goods (Explanation to Notification No. 02/2025-Customs (SG))
EP19	Laminated Electro Galvanized (EGI)	Excluded from the scope of subject goods (Explanation to Notification No. 02/2025-Customs (SG))
EP20	Cobalt Plated Steel	Excluded from the scope of subject goods (Explanation to Notification No. 02/2025-Customs (SG))
EP21	Silver Plated Steel	Excluded from the scope of subject goods (Explanation to Notification No. 02/2025-Customs (SG))
EP22	Titanium Clad Plates	Excluded from the scope of subject goods (Explanation to Notification No. 02/2025-Customs (SG))

The circular (PDF, 739 KB)

Source: CBIC's own copy.

Checked against the official copy on October 28, 2026.

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