

A. Changes in Basic Custom Duty in First Schedule to the Customs Tariff Act, 1975

S. No.	HSN Code	Commodity Description	Tariff Old Rate (%)	Tariff New Rate (%)	Revision in tariff rates
With effect from 02.02.2025					
1	6004 10 00 6004 90 00 6006 22 00 6006 31 00 6006 32 00 6006 33 00 6006 34 00 6006 42 00 6006 90 00	Knitted Fabrics	20%/10%	20% or Rs115/kg, whichever is higher	↑
2	8528 59 00	Interactive Flat Panel Displays (Completely Built Units)	10%	20%	↑
With effect from 02.02.2025#					
3	2515 1100 2515 12	Marble and travertine, crude or roughly trimmed, merely cut into blocks, slabs and other	40%	20%	↓
4	2516 11 00 2516 12 00	Granite, crude or roughly trimmed, merely cut into blocks, slabs and other	40%	20%	↓
5	2933 59	Other compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure	10%	7.5%	↓
6	3302 10	All goods other than goods covered under S.No. 239 of the Table appended to notification No. 50/2017- Customs, dated the 30th June, 2017	100%	20%	↓
7	3406	Candles, tapers and the like	25%	20%	↓
8	3822 90	Reference Materials	30%	10%	↓
9	3824 60	Sorbitol other than that of subheading 2905 44	30%	10%	↓
10	3920	Other, plates, sheets, films, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	25%	20%	↓
11	3921	Other plates, sheet, film, foil and strip of plastics	25%	20%	↓
12	6401	Waterproof Footwear with outer soles and Uppers of Rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes	35%	20%	↓
13	6402	Other footwear with outer soles and uppers of rubber or plastics	35%	20%	↓
14	6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather	35%	20%	↓

15	6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials	35%	20%	↓
16	6405	Other Footwear	35%	20%	↓
17	6802 10 00 6802 21 10 6802 21 20 6802 21 90 6802 23 10 6802 23 90 6802 29 00 6802 91 00 6802 92 00 6802 93 00	Worked monumental or building stone	40%	20%	↓
18	7113	Articles of Jewellery and parts thereof (All goods, other than goods covered under S. Nos. 356, 357 and 364C of the Table appended to the Notification no. 50/2017 Customs, dated the 30th June 2017)	25%	20%	↓
19	7114	Articles of goldsmiths' and silversmiths' ware's and parts thereof (All goods, other than goods covered under S. Nos. 356 and 357 of the Table appended to the Notification no. 50/2017 Customs, dated the 30th June 2017)	25%	20%	↓
20	7404 00 12 7404 00 19 7404 00 22	Copper Waste and Scrap	2.5%	Nil	↓
21	8002	Tin Waste and Scrap	5%	Nil	↓
22	8101 97 00	Tungsten Waste and Scrap	5%	Nil	↓
23	8102 97 00	Molybdenum Waste and Scrap	5%	Nil	↓
24	8103 30 00	Tantalum Waste and Scrap	5%	Nil	↓
25	8105 30 00	Cobalt Waste and Scrap	5%	Nil	↓
26	8106 90 10	Waste and Scrap of Bismuth and Bismuth alloys	5%	Nil	↓
27	8109 31 00 8109 39 00	Zirconium Waste and Scrap	10%	Nil	↓
28	8110 20 00	Antimony Waste and Scrap	2.5%	Nil	↓
29	8112 13 00	Beryllium Waste and Scrap	5%	Nil	↓
30	8112 41 20	Rhenium Waste and Scrap	10%	Nil	↓
31	8112 61 00	Cadmium Waste and Scrap	5%	Nil	↓
32	8541 42 00	Solar Cells	25%	20%	↓
33	8541 43 00 8541 49 00	Solar Module and Other semiconductor devices and photovoltaic cells	40%	20%	↓
34	8702	Motor vehicles for transport of 10 or more persons (All goods except goods covered under S. No. 524 and S. No. 525 of the Table appended to notification No. 50/2017-Customs, dated the 30th June, 2017)	40%	20%	↓
35	8703	Motor cars and other motor vehicles principally designed for the transport of	125%	70%	↓

		persons (other than those of heading 8702) (All goods except goods covered under S. No. 526 and S. No. 526A of the Table appended to notification No. 50/2017-Customs, dated the 30th June, 2017)			
36	8704	Motor vehicles for transport of goods (All goods except goods covered under S. No. 524 and S. No. 525 of the Table appended to notification No. 50/2017-Customs, dated the 30th June, 2017)	40%	20%	↓
37	8711	Motorcycles and cycles fitted with an auxiliary motor with or without side-car (All goods except goods covered under S. No. 531 and S. No. 531A of the Table appended to notification No. 50/2017-Customs, dated the 30th June, 2017)	100%	70%	↓
38	8712 00 10	Bicycles	35%	20%	↓
39	8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes	25%	20%	↓
40	9028 30 10	Electricity meters for alternating current (Smart meter)	25%	20%	↓
41	9401	Seats (other than those of headings 9402), whether or not convertible into beds, and parts thereof	25%	20%	↓
42	9403	Other furniture and parts thereof	25%	20%	↓
43	9404	Mattress supports, articles of bedding and similar furnishing etc	25%	20%	↓
44	9405	Luminaries and lighting fittings including searchlights and spotlights and parts thereof etc	25%	20%	↓
45	9503 00 91	Parts of electronic toys	70%	20%	↓
46	9802 00 00	Laboratory Chemicals (All goods except goods covered under S. No. 606A of the Table appended to notification No. 50/2017- Customs, dated the 30th June, 2017)	150%	70%	↓
47	9803 00 00	All dutiable articles, imported by a passenger or a member of a crew in his baggage other than goods covered under notification No. 26/2016-Customs, dated the 31st March, 2016	100%	70%	↓
48	9804 00 00	All dutiable goods imported for personal use other than those S. No. 608 of the Table appended to notification No. 50/2017-Customs, dated the 30th June, 2017	35%	20%	↓
With effect from 01.05.2025					
49	1520 00 00	Glycerol Crude, glycerol waters, glycerol lye	30%	20%	↓
50	2603 00 00	Copper Ores and concentrates	2.5%	Nil	↓
51	2605 00 00	Cobalt Ores and concentrates	2.5%	Nil	↓
52	2609 00 00	Tin Ores and concentrates	2.5%	Nil	↓
53	2611 00 00	Tungsten Ores and concentrates	2.5%	Nil	↓
54	2613 00 00	Molybdenum Ores and concentrates	2.5%	Nil	↓
55	2615 10 00	Zirconium Ores and concentrates	2.5%	Nil	↓

56	2615 90 10	Vanadium Ores and concentrates	2.5%	Nil	↓
57	2615 90 20	Niobium or Tantalum Ores and concentrates	2.5%	Nil	↓
58	2617 10 00	Antimony Ores and Concentrates	2.5%	Nil	↓
59	2711 12 00	Liquefied Propane	15%	2.5%	↓
60	2711 13 00	Liquefied Butane	15%	2.5%	↓
61	2711 19 10	LPG (for non-automotive purpose)	15%	5%	↓
62	2711 19 20	LPG (for automotive purpose)	15%	5%	↓
63	2711 19 90	Other liquified petroleum gas	15%	5%	↓
64	2809 20 10	Phosphoric Acid	20%	7.5%	↓
65	2810 00 20	Boric Acid	27.5%	7.5%	↓
66	3824 99 00	Other - Prepared Binders, chemical products and preparations of chemical or allied industries	17.5%	7.5%	↓
67	7210 12 10	OTS/MR type-flat rolled products of thickness less than 0.5 mm	27.5%	15%	↓
68	7210 12 90	Other flat rolled products of thickness less than 0.5 mm	27.5%	15%	↓
69	7219 12 00	Hot-rolled products in coils of thickness greater than or equal to 4.75 mm, but not exceeding 10 mm	22.5%	15%	↓
70	7219 13 00	Hot-rolled products in coils of thickness greater than or equal to 3 mm but less than 4.75 mm	22.5%	15%	↓
71	7219 21 90	Flat rolled products of stainless steel of width 600 mm or more - Other nickel chromium austenitic type	22.5%	15%	↓
72	7219 90 90	Flat rolled products of stainless steel of width 600 mm or more - Other sheets and plates	22.5%	15%	↓
73	7225 11 00	Flat-rolled products of other alloy steel - grain oriented, silicon electrical steel	20%	15%	↓
74	7307 29 90	Other tube or pipe fittings of stainless steel	25%	15%	↓
75	7307 99 90	Other fittings of iron or steel, non-galvanised	25%	15%	↓
76	7308 90 90	Other structure and parts of structures of iron and steel	25%	15%	↓
77	7310 29 90	Others-tanks and drums etc.	25%	15%	↓
78	7318 15 00	Other screws and bolts whether or with nuts or washers	25%	15%	↓
79	7318 16 00	Threaded nuts	25%	15%	↓
80	7318 29 90	Other non-threaded articles	25%	15%	↓
81	7320 90 90	Other springs and leaves of iron/steel	25%	15%	↓
82	7325 99 99	Other cast articles of iron or steel	25%	15%	↓
83	7326 19 90	Others - forged or stamped articles of iron or steel but not further worked	25%	15%	↓
84	7326 90 99	Miscellaneous other articles of iron/steel	25%	15%	↓
85	8001	Unwrought Tin	5%	Nil	↓
86	8101 94 00	Unwrought tungsten, including bars and rods obtained simply by sintering	5%	Nil	↓
87	8102 94 00	Unwrought molybdenum, including bars and rods obtained simply by sintering	5%	Nil	↓

88	8103 20	Unwrought tantalum, including bars and rods obtained simply by sintering, powders	5%	Nil	↓
89	8105 20 20	Cobalt, unwrought	5%	Nil	↓
90	8106 10 10	Bismuth, unwrought	5%	Nil	↓
91	8109 21 00	Unwrought zirconium, powders, containing less than 1 part hafnium to 500 parts zirconium by weight	10%	Nil	↓
92	8110 10 00	Unwrought antimony, powders	2.5%	Nil	↓
93	8112 12 00	Beryllium unwrought, powders	5%	Nil	↓
94	8112 31	Hafnium unwrought, waste and scrap, powders	10%	Nil	↓
95	8112 41 10	Rhenium unwrought	10%	Nil	↓
96	8112 69 10	Cadmium unwrought, Powders	5%	Nil	↓
97	8112 69 20	Cadmium, wrought	5%	Nil	↓

** It is to be noted that no changes have been made to the existing Effective Rates.*

Read with Notification 04/2025-Cus dated 01 February 2025

B. Changes in Effective Custom Duty Rate

S. No.	HSN Code	Commodity Description	Effective Old Rate (%)	Effective New Rate (%)	Revision in effective rates
1	0304 99 00	Frozen Fish Paste (Surimi) for use in manufacture of Surimi Analogue products, for export	30%	5%	↓
2	2301 20	Fish Hydrolysate for use in manufacture of aquatic feed	15%	5%	↓
3	4104 11 00 4104 19 00 4105 10 00 4106 21 00 4106 31 00 4106 91 00	Wet blue leather (hides and skins)	10%	Nil	↓
4	7113	Platinum Findings	25%	5%	↓
5	7802	Lead waste and scrap	5%	Nil	↓
6	7902	Zinc waste and scrap	5%	Nil	↓
7	8105 20 30	Cobalt powders	5%	Nil	↓
8	8549 13 00 8549 14 00 8549 19 00	Waste and scrap of Lithium-Ion Battery	5%	Nil	↓
9	8517	Ethernet switches Carrier grade	20%	10%	↓
10	8524 8529	Open cell for Interactive Flat Panel Display Module with or without touch, Touch Glass Sheet and Touch Sensor PCB for the manufacture of the Interactive Flat Panel Display Module.	15%/10%	5%	↓

11	8529	Inputs and Parts of the Open Cells for use in the manufacture of Television Panels of LED/LCD TV.	2.5%	Nil	↓
12	Any chapter	Inputs or Parts/sub-parts for use in the manufacture of the Printed Circuit Board Assembly, Camera module and connectors of cellular mobile phones and inputs and raw materials for use in the manufacture of specified parts of cellular mobile phones i.e., on Wired Headset, Microphone and Receiver, USB Cable and Fingerprint reader/Scanner of Cellular Mobile Phone.	2.5%	Nil	↓
13	Any chapter	Add 35 capital goods for use in the manufacture of lithium-ion battery of EVs and 28 capital goods for use in the manufacture of lithium-ion battery of mobile phones in the list of exempted capital goods	As applicable	Nil	
14	Any chapter	To amend entry S. No. 6D of Notification No. 57/2017-Customs and incorporate 'any chapter' in column (2) for goods used to manufacture mechanics of mobile phone	As applicable	10%	
15	8702	Motor vehicles for transport of 10 or more persons	25%/40%	20%	↓
16	8703	Motor cars and other motor vehicles with CIF value more than US \$40,000 or with engine capacity more than 3000 cc for petrol run vehicles and more than 2500 cc for diesel run vehicles or with both	100%	70%	↓
17	8704	Motor vehicles for transport of goods	25%/40%	20%	↓
18	8711	Motorcycles with engine capacity not exceeding 1600cc in CBU form	50%	40%	↓
19	8711	Motorcycles with engine capacity not exceeding 1600cc in SKD form	25%	20%	↓
20	8711	Motorcycles with engine capacity not exceeding 1600cc in CKD form	15%	10%	↓
21	8711	Motorcycles with engine capacity of 1600cc and above in CBU form	50%	30%	↓
22	8711	Motorcycles with engine capacity of 1600cc and above in SKD form	25%	20%	↓
23	8711	Motorcycles with engine capacity of 1600cc and above in CKD form	15%	10%	↓
24	9503 00 91	Parts of electronic toys for manufacture of electronic toys	25%	20%	↓

The new rate is w.e.f. 02 February 2025

C. Extension of certain exemptions as per Notification no. 50/2017- Customs

S. No	S. No in Notification no. 50/2017- Customs	Commodity	From (%)	To (%)
Extension up to 31 March 2026				
1	345B	Seeds for use in manufacturing of rough Lab-Grown Diamonds [IGCR condition removed]	Nil	Nil
2	405	Parts of wind operated electricity generators, for the manufacture or the maintenance of wind operated electricity generators [The entry has also been modified]	5%	5%
3	406	Permanent magnets for manufacture of PM synchronous generators above 500KW for use in wind operated electricity generators	5%	5%
Extension up to 31 March 2027				
1	81A	Crude Glycerin for use in manufacture of Epichlorohydrin	2.5%	2.5%
2	104B	Denatured ethyl alcohol for use in manufacture of industrial chemicals	Nil	Nil
3	104C	Fish meal for use in manufacture of aquatic feed	5%	5%
4	168	Goods for the manufacture of telecommunication grade optical fibres or optical fibre cables	Nil	Nil
5	341	Goods for the manufacture of telecommunication grade optical fibres or optical fibre cables	5%	5%
6	341A	Goods for the manufacture of telecommunication grade optical fibres or optical fibre cables	Nil	Nil
7	460	Textile machinery (with addition of two new machinery)	Nil	Nil
8	460A	Textile machinery (with addition of two new machinery)	5%	5%
9	460B	Textile machinery (with addition of two new machinery)	5%	5%
10	460C	Textile machinery (with addition of two new machinery)	5%	5%
11	460D	Textile machinery (with addition of two new machinery)	5%	5%
12	460E	Parts and components for use in manufacturing of textile machineries	5%	5%
13	515B	Goods for use in the manufacture of Open cell of LCD and LED TV panel	2.5%	2.5%
Extension up to 31 March 2029				
14	166	Bulk drugs for manufacture of drugs or medicines [A separate entry is being created for Drugs, medicines, diagnostic	5%	5%

		kits specified in List 3 with modifications in the list]		
15	166A	Bulk drugs used in the manufacture of polio vaccine and Monocomponent insulins	5%	5%
16	167	Bulk drugs used in the manufacture of life saving drugs or medicines [A separate entry is being created for Drugs, medicines, diagnostic kits specified in List 4 with modifications in the list]	Nil	Nil
17	167A	Drugs, Medicines or Food for Special Medical Purposes (FSMP) used for treatment of rare disease	Nil	Nil
18	607B	Drugs, Medicines or Food for Special Medical Purposes (FSMP) used for treatment of rare disease	Nil	Nil
19	532A	Good specified in List 36 imported by testing agencies specified in List 37, for the purpose of testing and/or certification	Nil	Nil
Extension up to 31 March 2035				
20	555A	Ships and vessel for breaking up	Nil	Nil
21	559	Raw materials, components, consumables or parts, for use in the manufacture of ships/vessels	Nil	Nil

D. Discontinuance of certain exemptions from 01 April 2025 as per Notification no. 50/2017-Customs:

S. No.	S. No in Notification no 50/2017-Customs	HSN Code	Commodity Description	From(%)	To(%) w.e.f. 1 April 2025
1	489AA	8516 80 00	Heat Coil for use in the manufacture of Electric Kitchen Chimneys falling under tariff item 84146000	15%	20%

E. Amendments to Agriculture Infrastructure and Development Cess (AIDC)

S. No.	HSN Code	Commodity Description	Old Rate (%)	New Rate (%)	Revision in tariff rates
1	2515 11 00 2515 12	Marble and travertine, crude or roughly trimmed, merely cut into blocks, slabs and other	5	20%	↑
2	2516 11 00 2516 12 00	Granite, crude or roughly trimmed, merely cut into blocks, slabs and other	Nil	20%	↑
3	3406	Candles, Tapers and the like	Nil	7.5%	↑
4	3920 or 3921	PVC Flex Films, PVC Flex Sheets, PVC Flex Banner	Nil	7.5%	↑
5	6401	Waterproof Footwear with outer soles and Uppers of Rubber or Plastics	Nil	18.5%	↑
6	6402	Other Footwear with outer soles and Uppers of Rubber or Plastics	Nil	18.5%	↑
7	6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather	Nil	18.5%	↑
8	6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials	Nil	18.5%	↑
9	6405	Other Footwear	Nil	18.5%	↑
10	6802 10 00 6802 20 00 6802 21 20 6802 21 90 6802 91 00 6802 92 00	Marble Slab	Nil	20%	↑
11	7113	Platinum findings	Nil	1.4%	↑
12	8541 42 00	Solar Cells	Nil	7.5%	↑
13	8541 43 00 8541 49 00	Solar Module and Other semiconductor devices and photovoltaic cells	Nil	20%	↑
14	8702	Motor vehicles for transport of 10 or more persons	Nil	20%	↑
15	8702	Motor vehicles for transport of 10 or more persons when imported under S. No. 524 (1) (b) of the notification No. 50/2017- Customs	Nil	5%	↑
16	8702	Motor vehicles for transport of 10 or more persons when imported under S. No. 524 (2) of the notification No. 50/2017- Customs	Nil	20%	↑
17	8703	Used Motor vehicles	Nil	67.5%	↑
18	8703	Motor cars and other motor vehicles principally designed for the transport of	Nil	40%	↑

		persons in other than Completely Knocked Down and Semi Knocked Down form with CIF value exceeding USD 40,000			
19	8704	Motor vehicles for transport of goods	Nil	20%	↑
20	8704	Motor vehicles for transport of goods when imported under S. No. 525 (1) (b) of the notification No. 50/2017-Customs	Nil	5%	↑
21	8704	Motor vehicles for transport of 10 or more persons when imported under S. No. 525 (2) of the notification No. 50/2017- Customs	Nil	20%	↑
22	8711	Used motorcycles and cycles fitted with an auxiliary motor with or without side-car	Nil	40%	↑
23	8712 00 10	Bicycles	Nil	15%	↑
24	8903	Yachts and other vessels for pleasure of sports	Nil	7.5%	↑
25	9028 30 10	Electricity meters for alternating current (Smart meter)	Nil	7.5%	↑
26	9401	Seats (other than those of headings 9402), whether or not convertible into beds, and parts thereof	Nil	5%	↑
27	9403	Other furniture and parts thereof	Nil	5%	↑
28	9404	Mattress supports, articles of bedding and similar furnishing etc.	Nil	5%	↑
29	9405	Luminaries and lighting fittings including searchlights and spotlights and parts thereof etc.	Nil	5%	↑
30	9503 00 91	Parts of electronic toys	Nil	20%	↑
31	9503 00 91	Parts of electronic toys for manufacture of electronic toys (S. No. 591 of notification No. 50/2017-Customs dated 30.06.2017)	Nil	7.5%	↑
32	9802 00 00	Laboratory Chemicals (other than those attracting 10% BCD for specified end use)	Nil	70%	↑

The new rate is w.e.f. 02 February 2025

F. Exemption from Social Welfare Surcharge

S. No.	HSN Code	Commodity Description
1	3406	Candles, tapers and the like
2	3920 & 3921	PVC Flex Films including Flex Banner and PVC flex Sheets under headings 3920 or 3921
3	8541	Solar Cells
4	8903	Yachts and other vessels for pleasure of sports
5	90283010	Electricity meters for alternating current (Smart meter)

6	9401	Seats (other than those of headings 9402), whether or not convertible into beds, and parts thereof
7	9403	Other furniture and parts thereof
8	9404	Mattress supports, articles of bedding and similar furnishing etc.
9	9405	Luminaries and lighting fittings including searchlights and spotlights and parts thereof etc.
10	95030091	Parts of electronic toys
11	71 or 98	Articles of gold/silver imported vide S. No. 356 and 357 of Notification No. 50/2017 customs dated 30.06.2017
12	6401	Waterproof Footwear with outer soles and Uppers of Rubber or Plastics
13	6402	Other Footwear with Outer Soles and Uppers of Rubber or Plastics
14	6403	Footwear with Outer Soles of Rubber, Plastics, Leather or Composition Leather and Uppers of Leather
15	6404	Footwear with Outer Soles of Rubber, Plastics, Leather or Composition Leather and Uppers of Textile Materials
16	6405	Other Footwear
17	9804	All dutiable goods imported for personal use and not exempted under any prohibition in respect of imports thereof under the Foreign Trade (Development and Regulations) (FTDR) Act, 1992.
18	8541	Solar Module and Other semiconductor devices and photovoltaic cells
19	8702	Motor vehicles for transport of 10 or more persons
20	8704	Motor vehicles for transport of goods
21	8703	Motor cars and other motor vehicles principally designed for the transport of persons
22	8703	Motor cars and other motor vehicles which have been registered abroad before import into India i.e. used Vehicles
23	8711	Used motorcycles and cycles fitted with an auxiliary motor with or without side-car
24	98020000	Laboratory Chemicals under CTH 9802 00 00 (other than those attracting 10% BCD for specified end use)
25	9803	Dutiable articles imported by passenger or member of crew in his baggage classified under heading 9803

The exemption from SWS is w.e.f. 02 February 2025

G. Revision in Export Duty Rate:

S. No.	HSN Code	Commodity Description	Old Rate (%)	New Rate (%)	Revision in Export Duty Rate
1	4104 41 00 4104 49 00 4105 30 00 4106 22 00 4106 32 00 4106 92 00	Crust leather (hides and skins)	20%	Nil	↓

The revised export duty rate is w.e.f. 02 February 2025