

TABLE I of notification No. 45/2025-Customs dated 24.10.2025

S. No.	Sl. No. of Table I/II	Chapter or Heading or sub-heading or tariff item	Description of goods	Basic Customs duty rate	Line Ministry or Concerned Ministry
1.	6.	0304 99 00	Frozen Fish Paste (Surimi) for use in manufacture of Surimi analogue products, for export	5%	Department of Fisheries, DPIIT
2.	12.	0505 10	Real Down Filling Material from Duck or Goose, when imported by <i>bona fide</i> exporters for use in the manufacture of textile or leather garments, for export (Statutory review)	10%	DPIIT, Dept of Animal Husbandry
3.	38.	1504 20	Fish lipid oil for use in manufacture of aquatic feed	Nil	Department of Fisheries, DCPC
4.	39.	1504 20	Crude fish oil for use in manufacture of aquatic feed	Nil	Department of Fisheries, DCPC
5.	60.	1520 00 00	Crude glycerin for use in manufacture of Epichlorohydrin	2.5%	DA&FW, DCPC
6.	66.	2102 20 00	Algal Prime (flour) for use in manufacture of aquatic feed	Nil	Department of Fisheries, DCPC
7.	71.	2207 20 00	Denatured ethyl alcohol for use in manufacture of industrial chemicals	Nil	MoA&FW, DCPC
8.	72.	2301 10 90	Insect Meal for use in research and development purposes in aquatic feed manufacturing	5%	Department of Fisheries

9.	73.	2301 20	Fish meal for use in manufacture of aquatic feed	5%	Department of Fisheries
10.	74.	2301 20	Krill meal for use in manufacture of aquatic feed	Nil	Department of Fisheries
11.	75.	2301 20	Fish Hydrolysate for use in manufacture of aquatic feed	5%	Department of Fisheries
12.	78.	2309 90 90	Mineral and vitamin Premixes for use in manufacture of aquatic feed	Nil	Department of Fisheries, DCPC
13.	79.	2309 90 90	Single Cell Protein from Natural Gas for use in research and development purposes in aquatic feed manufacturing	5%	Department of Fisheries
14.	106.	28, 29, 32, 39, 54, 56, 70, 72, 90	The following goods, namely: - (i) Specified goods for the manufacture of telecommunication grade optical fibres or optical fibre cables; (ii) Fibre reinforced plastic rods (FRP), for the manufacture of telecommunication grade optical fibres or optical fibre cables; (iii) Specified goods for manufacture of telecommunication grade FRP:	Nil	MEITY, Ministry of Textiles, DCPC,
15.	120.	2929 10 90	Methylene Diphenyl Diisocyanate (MDI) for use in the manufacture of Spandex Yarn	5%	Ministry of Textiles
16.	178.	70	Preform of silica for use in the manufacture of telecommunication grade optical fibres or optical fibre cables:	5%	Ministry of Mines, MEITY

17.	179.	Any Chapter	<p>The following goods for the manufacture of Preform of Silica, namely: —</p> <p>(i) Refrigerated Helium Liquid (2804);</p> <p>(ii) Germanium Tetra Chloride (2812);</p> <p>(iii) Silica tetra chloride (2812);</p> <p>(iv) Silica tube (7002);</p> <p>(v) Silica Rods (7002):</p>	Nil	Ministry of Mines, DCPC, Ministry of MSME
18.	240.	Any Chapter	<p>(i) The goods specified in List 18 appended to TABLE I, for the manufacture of photovoltaic cells falling under tariff item 8541 42 00 or photovoltaic modules falling under tariff item 8541 43 00;</p> <p>(ii) Parts, for manufacture of goods at item (i) above</p>	Nil	MNRE, MEITY
19.	260.	8446, 8448	<p>The following goods (other than old and used) for use in the textile industry, namely: —</p> <p>(i) Shuttleless Rapier Looms (above 650 meters per minute);</p> <p>(ii) Shuttleless Rapier Looms (below 650 meters per minute);</p> <p>(iii) Shuttleless Waterjet Looms (above 800 meters per minute);</p> <p>(iv) Shuttleless Airjet Looms (above 1000 meters per minute);</p> <p>(v) Shuttleless Airjet Looms (below 1000 meters per minute);</p>	Nil	Ministry of Textiles, Ministry of Heavy Industries

			(vi) Parts and components for use in the manufacture of shuttleless looms:		
20.	261.	8446	<p>The following weaving machines (other than old and used), for use in the textile industry, namely: —</p> <p>(i) Carbon Fabric Weaving Rapier Looms;</p> <p>(ii) Biaxial and multiaxial weaving machines for manufacturing technical textiles;</p> <p>(iii) 3-D and block weaving machines for manufacturing technical textile:</p>	5%	Ministry of Textiles, Ministry of Heavy Industries
21.	262.	8447	<p>The following knitting machines (other than old and used), for use in the textile industry, namely:</p> <p>(i) Flat Knitting Machines (11 revolutions per minute or minimum speed of 0.3 Mts per sec);</p> <p>(ii) Warp Knitting Machines (Minimum working width of 60" and minimum speed of 500 RPM);</p> <p>(iii) Raschel Knitting Machines (Minimum working width of 60" and minimum speed of 500 RPM);</p> <p>(iv) Knitting machines for spacer fabrics:</p>	5%	Ministry of Textiles, Ministry of Heavy Industries
22.	263.	84	The following goods (other than old and used), for use in the textile industry, namely: —	5%	Ministry of Textiles, Ministry of Heavy Industries

			<p>(i) Industrial sewing machine (tariff heading 8452);</p> <p>(ii) Laser garment panel cutter (tariff item 8456 11 00);</p> <p>(iii) Whole garment making machine (knitted) (chapter 84);</p> <p>(iv) Ink Jet printing machines (tariff item 8443 39 10)</p>		
23.	264.	84	<p>Machinery (other than old and used) for manufacture of non-wovens textiles, namely: —</p> <p>(i) Complete production lines for the production of following non-wovens, up to rolled goods preparation and packing, namely:</p> <p>(a) Needle punched non-wovens</p> <p>(b) Chemically bonded non-wovens</p> <p>(c) Thermally bonded non-wovens</p> <p>(d) Stitch bond non-wovens</p> <p>(e) Spun laced (hydro entangled) non-wovens</p> <p>(f) Melt blown non-wovens</p> <p>(g) Spun bond melt blown (SMS) non-wovens</p> <p>(ii) Machinery for finishing of all non-wovens;</p> <p>(iii) Machinery for converting non-wovens into made-ups</p>	5%	Ministry of Textiles, Ministry of Heavy Industries

24.	265.	84 or any other chapter	Parts and components (other than old and used) for use in manufacturing of textile machineries (falling under tariff headings 8444, 8445, 8446, 8447, 8448, 8449, 8451, 8452):	5%	Ministry of Textiles, Ministry of Heavy Industries
25.	298.	8524	Open cell (with or without touch) for use in the manufacture of Interactive Flat Panel Display (IFPD) Module	5%	MEITY
26.	299.	8529	The following goods for use in the manufacture of Open cell of Liquid Crystal Display (LCD) and Light Emitting Diode (LED) TV panels of heading 8524, namely:- (i)Chip on Film; (ii)Printed Circuit Board Assembly (PCBA); (iii)Cell (glass board/substrate):	Nil	MEITY
27.	301.	8529	The following goods for use in the manufacture of Interactive Flat Panel Display (IFPD) Module, namely:— (i)Touch Glass sheet (ii)Touch Sensor PCB	5%	MEITY
28.	400.	9802 00 00	All goods (excluding undenatured ethyl alcohol of any alcoholic strength) for use in: — (i) laboratory; or (ii)Research and Development purposes	10%	DCPC, DGFT, DPIIT
TABLE II of notification No. 45/2025-Customs dated 24.10.2025					
29.	62.	9801	Goods required for setting up of any Mega Power Project specified	Nil	MNRE, MHI, Ministry of

			<p>in List 1 appended to TABLE II, so certified by an officer not below the rank of a Joint Secretary to the Government of India in the Ministry of Power before the 19th day of July, 2012, that is to say,</p> <p>(i) a thermal power plant of a capacity of 700MW or more, located in the States of Jammu and Kashmir, Sikkim, Arunachal Pradesh, Assam, Meghalaya, Manipur, Mizoram, Nagaland and Tripura; or</p> <p>(ii) a thermal power plant of a capacity of 1000MW or more, located in States other than those specified in (i); or</p> <p>(iii) a hydel power plant of a capacity of 350MW or more, located in the States of Jammu and Kashmir, Sikkim, Arunachal Pradesh, Assam, Meghalaya, Manipur, Mizoram, Nagaland and Tripura; or</p> <p>(iv) a hydel power plant of a capacity of 500MW or more, located in States other than those specified in clause (i):</p>		Power, Ministry of Development of North Eastern Region
30.	63.	9801	<p>Goods required for, -</p> <p>(i) power generation projects including gas turbine power projects (excluding captive power plants set up by projects engaged in activities other than in power generation)</p>	5%	MNRE, MHI, Ministry of Power

			(ii) power transmission, sub-transmission or distribution projects:		
31.	64.	9801	All goods:	5%	MNRE, MHI, Ministry of Power, Ministry of Mines, Ministry of Jal Shakti
32.	65.	9801	Water Supply Projects	Nil	Department of Drinking Water and Sanitation; Ministry of Jal Shakti

**For exact description of the entries, notification No. 45/2025-Customs dated 24.10.2025 may kindly be referred.*

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S. No.	Sl. No. of Table I	Chapter or Heading or sub-heading or tariff item	Description of goods	Basic Customs duty rate	Ministry
1.	2.	01	Cows, heifers, bulls, goats, sheep, pigs, angora rabbits, ducklings and pureline poultry stock	5%	DAH&D
2.	3.	01	Grandparent poultry stock and donkey stallions	25%	DAH&D
3.	8.	0306 36	Live SPF Vannamei shrimp (<i>Litopenaeus vannamei</i>) broodstock	5%	Department of Fisheries, DAH&D
4.	9.	0306 36	Live Black tiger shrimp (<i>Penaeus monodon</i>) broodstock	5%	Department of Fisheries, DAH&D
5.	11.	0308 90 00	SPF Polychaete worms	5%	Department of Fisheries, DAH&D
6.	28.	0806 20 10	Dark seedless raisin	30%	MoA&FW
7.	35.	1211 30 00, 1211 40 00, 1211 50, 1211 60 00, 1211 90	All goods, fresh or dried, other than liquorice roots	15%	MoA&FW, Ministry of Ayush

8.	36.	1301 90 49	Oleopine resin	5%	MoA&FW, DCPC, Ministry of Ayush
9.	37.	1302 14, 1302 19, 1302 20 00	All goods (other than vegetable seeds and extracts of pyrethrum or of the roots of plants containing rotenone)	15%	MoA&FW, DCPC, Ministry of Ayush
10.	59.	1520 00 00	Crude glycerin	7.5%	DCPC, DA&FW
11.	77.	2309 90 39	Fish Feed	5%	Department of Fisheries
12.	80.	2309 90	Shrimp larvae feed	5%	Department of Fisheries
13.	81.	2518	Dolomite for metallurgical use conforming to IS:10346-2004	2.5%	Ministry of Mines
14.	82.	2521	Limestone for metallurgical use conforming to IS:10345-2004	2.5%	Ministry of Mines
15.	84A	2612 20 00	Monazite	Nil	Department of Atomic Energy
16.	88.	2710 19	Fuel oil	2.5%	MoPNG
17.	89.	2710 19	Straight run fuel oil	2.5%	MoPNG
18.	90.	2710 19	Low sulphur wax residue	2.5%	MoPNG
19.	91.	2710 19	Vacuum residue, Slurry	2.5%	MoPNG
20.	92.	2710 19	Vacuum gas oil	2.5%	MoPNG
21.	94.	2711 12 00, 2711 13 00, 2711 19	Liquefied propane and butane mixture, liquefied propane, liquefied butane and Liquefied Petroleum Gases (LPG) imported by the Indian Oil Corporation Limited,	Nil	MoPNG

			Hindustan Petroleum Corporation Limited or Bharat Petroleum Corporation Limited for supply to household domestic consumers or to Non-Domestic Exempted Category (NDEC) customers		
22.	100.	28, 29, 30, 38	Specified drugs, medicines, diagnostic kits or equipment	5%	Ministry of Health and Family Welfare, Department of Pharmaceuticals
23.	102.	28, 29, 30, 38	Specified Lifesaving drugs/medicines including their salts and esters and diagnostic test kits	Nil	Ministry of Health and Family Welfare, Department of Pharmaceuticals
24.	108.	2807 00 10	Sulphuric acid for the manufacture of fertilizers	5%	DCPC, MoA&FW
25.	110B.	2841 90 00	Salts of oxometallic or peroxometallic acids of Beryllium and Rhenium	Nil	Ministry of Mines, Department of Atomic Energy
26.	111A.	2846	Compounds, inorganic or organic of rare earth metals	Nil	Ministry of Mines, Department of Atomic Energy

27.	124.	Any Chapter	All types of contraceptives	Nil	MoHFW
28.	125.	3002 49 10	Probiotics	5%	MoHFW, Dept of Pharmaceuticals
29.	127.	31	Muriate of potash, for use as manure or for the production of complex fertilisers	Nil	DCPC, MoA&FW
30.	129.	31	Composite Fertilisers	5%	DCPC, MoA&FW
31.	130.	31	The specified Water-Soluble Fertilizers and Liquid fertilizers included in Schedule I, part A of the Fertilizers Control Order	2.5%/5%	DCPC, MoA&FW
32.	131.	3102 10	Urea	Nil	DCPC, MoA&FW
33.	133.	3105 30 00	Diammonium phosphate, for use as manure or for the production of complex fertilisers	Nil	DCPC, MoA&FW
34.	136.	38	Bio-pesticides, based on — (i) Bacillus thuringiensis var. kurstaki (ii) Bacillus thuringiensis var. israelensis (iii) Bacillus sphaericus (iv) Saccharopolyspora spinosa	5%	DCPC, MoA&FW
35.	149.	3907	Polyester chips	5%	Ministry of Textiles
36.	151.	3908	Nylon chips	5%	Ministry of Textiles

37.	158.	4016 95 90, 4016 99 90	All goods, other than— (i) Natural rubber latex made balloons; (ii) Microphone Rubber Case for cellular mobile phones; or (iii) Sensor Rubber Case/ Sealing Gasket including sealing gaskets/cases from Rubbers like SBR, EPDM, CR, CS, Silicone and all other individual rubbers or combination/combination of rubbers for cellular mobile phones.	10%	MEITY, DPIIT
38.	166.	49 or 8523	The following goods, namely: (i) Information Technology software, and (ii) Document of title conveying the right to use Information Technology software.	Nil	MEITY
39.	167.	Any Chapter	Commercial catalogues in book form	Nil	DPIIT
40.	168.	4901 10 10, 4901 91 00, 4901 99 00	Printed books (including covers for printed books) and printed manuals, in bound form or in loose-leaf form with binder, executed on paper or any other material including transparencies	5%	Ministry of Education, DPIIT

41.	206.	7210 12 10, 7210 12 90	All goods	7.5%	Ministry of Steel
42.	207.	7219 12 00, 7219 13 00, 7219 21 90, 7219 90 90	All goods	7.5%	Ministry of Steel
43.	210.	7225 11 00	All goods	5%	Ministry of Steel
44.	211.	7226 11 00	All goods	5%	Ministry of Steel
45.	212.	7226 99 30	Amorphous alloy ribbon	5%	Ministry of Steel
46.	214.	72	All goods other than the following, namely: — (i)goods mentioned against S. Nos. 205, 206, 207, 208, 209, 210 and 212; (ii)seconds and defectives of goods falling under Chapter 72	7.5%	Ministry of Steel
47.	215.	73	All goods other than, — (i)goods mentioned against S. No. 216; (ii)Screw, SIM socket, or other mechanical items of Metal for cellular mobile phone; (iii)goods falling under heading 7318 or 7323	10%	Ministry of Steel, MEITY

48.	216.	730 72 900, 730 79 990, 7308 90 90, 7310 29 90, 7320 90 90, 7325 99 99, 7326 19 90, 7326 90 99	All goods other than SIM socket/other mechanical items (Metal) (7326 90 99) for cellular mobile phone	10%	Ministry of Steel, MEITY
49.	226A.	8112 92 00	Unwrought; waste and scrap; powders of : — (i) Gallium (ii) Germanium (iii) Indium (iv) Niobium (v) Vanadium	Nil	Dept of Atomic Energy, Ministry of Mines
50.	244.	84, 85	Braille printer or Braille embosser or Braille display, specially designed for computer systems	Nil	DEPwD, DPIIT
51.	245.	84, 85	Truck refrigeration unit	Nil	Ministry of Heavy Industries
52.	266.	8448	Specified goods like High Speed Dobby mechanical or electronic (300 rpm and above) (tariff item 8448 19 00), High Speed Jacquard mechanical or electronic (300 rpm and above) (tariff item 8448 19 00) and others as mentioned in the entry.	Nil	Ministry of Heavy Industries, Ministry of Textiles
53.	282.	8544(exc ept 85443000	All goods (other than USB Cable for cellular mobile phone)	10%	MEITY

		and 854470)			
54.	286.	8521 90 90	All goods other than Digital video Recorder (DVR/ Network Video Recorder (NVR)	10%	MEITY
55.	288.	8525 89 00	Digital Still Image Video Cameras other than Camera or Camera Module of cellular mobile phones	Nil	MEITY
56.	289.	8525 81 to 8525 89	All goods other than CCTV Camera/IP camera	10%	MEITY
57.	290.	8523	Foreign Satellite data on storage media imported by National Remote Sensing Centre (NRSC), Hyderabad	Nil	MEITY, Department of Space
58.	300.	8528 59 00	All goods other than Interactive Flat Panel Display (IFPD)	10%	MEITY
59.	304.	8529 10 99, 8529 90 90	Parts suitable for use solely or principally with the apparatus of headings 8528, namely: — (i) other cathode ray tube monitors (8528 49 00); (ii) other monitors (8528 59 00); (iii) other projectors (8528 69 00); (iv) reception apparatus for television, whether or not incorporating radio broadcast receivers	10%	MEITY

			<p>or sound or video recording or reproducing apparatus, —</p> <p>(a) not designed to incorporate a video display or screen (8528 71 00); and</p> <p>(b) other Monochrome (8528 73)</p>		
60.	307.	8549 (except 8549 99 00)	Battery scrap and battery waste, other than waste and scrap of Lithium-Ion battery falling under tariff items 8549 13 00, 8549 14 00 or 8549 19 00	5%	Ministry of Mines, MEITY, MHI, MNRE, MoEF&CC
61.	308.	8549 13 00, 8549 14 00, 8549 19 00	Waste and scrap of Lithium-Ion battery	Nil	Ministry of Mines, MEITY, MHI, MNRE, MoEF&CC
62.	311.	86 or any Chapter	Train protection and warning system	7.5%	Ministry of Railways
63.	313.	8604 00 00	Track machines and parts	7.5%	Ministry of Railways
64.	325.	8507 60 00	<p>All goods other than the following, namely: —</p> <p>(i) goods mentioned against S. Nos. 322 and 324;</p> <p>(ii) Power Bank</p>	10%	MEITY, MHI, MNRE, Ministry of Power
65.	326.	8704	Refrigerated motor vehicles	Nil	Ministry of Heavy Industries, MoA&FW,

					Ministry of Food Processing
66.	327.	8708	All goods other than parts and accessories of the motor vehicles of heading 8702 to 8704	10%	Ministry of Heavy Industries
67.	330.	8714 91 00, 8714 92, 8714 93, 8714 94 00, 8714 95, 8714 96 00, 8714 99	All goods other than Bicycle parts and components	15%	Ministry of Heavy Industries
68.	344.	8802 20 00, 8802 30 00, 8802 40 00	All goods other than those covered under S. Nos. 337, 341, 342 and 343	2.5%	Ministry of Civil Aviation
69.	347.	Any Chapter	Parts (other than rubber tyres and tubes), of aircraft of heading 8802 or 8806 (except Unmanned Aircraft used as Television camera, digital camera or video camera recorder)	2.5%	Ministry of Civil Aviation
70.	353.	8901	All goods (excluding vessels and other floating structures as are imported for breaking up):	Nil	Ministry of Shipping
71.	356	8906	All goods (excluding vessels and other floating structures as are imported for breaking up):	Nil	Ministry of Shipping

72.	362.	Any Chapter	Parts, for repairs of dredgers	Nil	Ministry of Shipping
73.	363.	90	Coronary stents and coronary stent systems for use with cardiac catheters	Nil	MoHFW, Dept of Pharmaceuticals
74.	364.	90	Endovascular stents	Nil	MoHFW, Dept of Pharmaceuticals
75.	365.	9019 10 20, 9022 90 10, 9022 90 30	Goods required for medical, surgical, dental or veterinary use	5%	MoHFW, Dept of Pharmaceuticals
76.	378.	90 or any Chapter	Artificial Heart (left ventricular assist device)	Nil	MoHFW, Dept of Pharmaceuticals
77.	379.	90 or any Chapter	Patent ductus arteriosus / Atrial septal defect occlusion device	5%	MoHFW, Dept of Pharmaceuticals
78.	380.	90 or any other Chapter	(i)The following goods for physically disabled persons, namely: (a)Crutches; (b)Wheel chairs; (c)Walking frames; (d)Tricycles; (e)Brailers; (f)Artificial limbs (ii)Parts of goods at (i)	Nil	DPIIT, DEPwD
79.	381.	90 or any other Chapter	Parts for the manufacture of hearing aids including deaf aids	Nil	DPIIT, DEPwD

80.	383.	90 or any other Chapter	Blood Glucose Monitoring System(Glucometer) and test strips	5%	MoHFW, Dept of Pharmaceuticals
81.	385.	90 or any other Chapter	Assistive devices, rehabilitation aids and other goods for disabled, specified in List 21	Nil	MoHFW, Dept of Pharmaceuticals, DEPwD
82.	391.	91 or 9804 90 00	Braille watches and braille one-day alarm clocks	Nil	DEPwD, DPIIT
83.	393.	93	Air rifles or air pistols of 0.177 calibre	Nil	Ministry of Youth Affairs & Sports, DoC, DPIIT
84.	394.	93	Air pellets of air rifles or air pistols, of 0.177 calibre	Nil	Ministry of Youth Affairs & Sports, DoC, DPIIT
85.	395.	9405 50 00	Solar lanterns or solar lamps	15%	MNRE, Ministry of MSME, DPIIT
86.	398.	9608	Parts of writing instruments	5%	DPIIT

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