Pre-Budget Proposals 2025-26

Format for submission of proposals

Name of the Commodity Board/Authority/EPCs/Division :

the product	· · · · ·	Proposals	Existing rates	Proposed rates	Reason/ Justification	implication,	 Additional information, if any

Kindly fill up the entire proforma.

Please fill up separate forms for separates products.

- SI. No.1. Indicate the name of the Organization, Address, Telephone Nos., Email ID& person to be contacted. (In case of Associations, the nature of association, area of operation and number of members, with names of few prominent members, may kindly be indicated).
- SI. No.2. Indicate the commercial name which is generally used and also the technical name, if any.
- SI. No.3. (a) Whether the proposal relates to Customs Duty, Central Excise Duty, Income Tax Inverted duty structure, Central Sales Tax, other levies (Cess, duties etc.) proposals related to streamlining of procedure-system, misc.(Banking, export credit etc.).
- Sl. No.3. (b) If the proposal is related to Customs, please indicate Custom tariff classification; if the proposal is related to Income Tax, indicate relevant Income Tax Section; if the proposal is related to Central Sales Tax, Indicate both product and service classification. If he proposal is related to other levies, indicate name of relevant act (as applicable), along with relevant Section.
- SI. No.3 (c) This information may be filled in case of proposal related to duties only (Basic duty and CV others, if any may be mentioned separately).
- SI.No.3. (d) This information may be filled in case of proposal related to duties only.
- SI.No.3. (e) If the proposal is old, please give reference of years, along with a copy of the proposal).
- SI.No.3. (f) Please indicate volume of the products produced by Industry value of production by the domestic Industry and total No. of companies belonging to this Industry in India.
- SI.No.3. (g) Kindly indicate Inputs/raw materials for the manufacture of the end product as appearing/mentioned in the proposal suffered inverted duty along with reasons for the inversion in duty structure.
- SI.No.3. (h) Kindly provide details of the revenue loss that may occur to the Government due to reduction/withdrawal of duties.

- SI.No.3. (i) If Customs duty parity with ASEAN/SAARC countries is referred to.
 Kindly provide the tariff schedule for the like product in the ASEAN/SAARC countries.
- Sl.No.3. (j) This information may be filled up only for proposals related to Custom duty.
- SI.No.4. Please give a detailed justification as to why the proposal is being recommended, what will be the benefits if this proposal is accepted etc. Also, please mention, if this issue or any similar issue has been taken up with Department of Revenue. Department of Banking or other organization, if so, please attach a copy of the correspondence.
 - (A) In respect of excise & customs duties, the 8-digit classification of the commodity must be indicated.
 - (B) The following should be incorporated under the justification in proforma for each proposal for at least last one financial year.

(1) Indirect taxes

- (a) Excise duty proposals
 - (i) Price of the product in India.
 - (ii) Price of the product outside India(International price).
 - (iii) Volume of the product produced in India.
 - (iv) Value of the imports.
 - (v) Domestic requirement of the product.

(b) Custom duty proposals

- (i) Indigenous cost of production of the product.
- (ii) Landed cost of the imported like product.
- (iii) Indigenous capacity of production of the like product.
- (iv) Indigenous production of the like product.

(2) Direct taxes

Revenue effect of the recommended proposals.