

Circular No. 23/2026-Customs

F.No. 524/13/2026-STO(TU)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs

Room No. 16049, Kartavya Bhavan 1
New Delhi, the 7th May, 2026

To

All Principal Chief Commissioners/ Chief Commissioners of Customs/Customs (Preventive),
All Principal Chief Commissioners/ Chief Commissioners of Customs & Central tax,
All Principal Commissioners/ Commissioners of Customs/ Customs (Preventive),
All Principal Director Generals/ Director Generals under CBIC.

Subject: Implementation of Safeguard Duty on import of “Non-Alloy and Alloy Steel Flat Products” under Notification No. 02/2025-Customs (SG) dated 30.12.2025 – reg.

Madam/Sir,

Attention is invited to Notification No. 02/2025-Customs (SG) dated 30.12.2025 whereby safeguard duty has been imposed on import of certain “Non-Alloy and Alloy Steel Flat Products”. The said notification also provides explicit exemption provisions based on CIF value thresholds, country of origin and specified product categories.

2. In order to ensure that safeguard duty is not levied on the exempted categories and to facilitate smooth clearance of eligible imports, suitable system-based qualifiers, as per Annexure, have been created in the Single Window Table of the Bill of Entry for claiming exemption under the said notification. Accordingly, importers intending to avail exemption from safeguard duty under Notification No. 02/2025-Customs (SG) shall declare the details as specified in the Annexure, in the Single Window Table of the Bill of Entry.

3. DG (Systems) shall issue a suitable advisory regarding system implementation to enable electronic filing of the above declarations. Field formations are requested to sensitize officers and trade regarding the said facility to ensure uniform implementation.

4. Difficulties, if any, in the implementation of this Circular may be brought to the notice of the Board.

Hindi version follows.

Yours faithfully,

Hitender
7/5/2026

(Hitender Kumar)
OSD (Tariff Unit)

Email: tariffunit-rev@nic.in

ANNEXURE

info_type : CHR

info_qfr : SGD

info_text : “We declare that imported items are exempted from safeguard duty under info code _____”

info_cd : *as per last column of each table, given below:*

Table A:

Info Codes for the product categories as specified in the corresponding entry in column (2) of the Table below, when imported into India, at or above the import price on CIF basis as mentioned in the corresponding entry in column (3), in the currency as specified in the corresponding entry in column (5) and as per unit of measurement as specified in the corresponding entry in column (4), are specified in the corresponding entry in column (6) of the Table below :-

Sl. No.	Product Category	Import price on CIF basis	Unit	Currency	INFO_CD
(1)	(2)	(3)	(4)	(5)	(6)
1.	Hot Rolled Coils, Sheets and Plates	675	MT	USD	IPCIF01
2.	Hot Rolled Plate Mill Plates	695	MT	USD	IPCIF02
3.	Cold Rolled Coils and Sheets	824	MT	USD	IPCIF03
4.	Metallic Coated Steel Coils and Sheets, whether or not profiled, including Galvanneal, Coated with Zinc or Aluminium-Zinc or Zinc-Aluminium-Magnesium	861	MT	USD	IPCIF04
5.	Colour Coated coils and sheets, whether or not profiled	964	MT	USD	IPCIF05

Table B:

Info Codes for the product categories specified in para 3 of Notification No. 02/2025-Customs (SG) dated 30.12.2025, are as below :-

- (i) 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;

INFO_CD: DC001

- (ii) Hot Rolled Plate Mill Plates imported from developing countries listed in Notification No. 19/2016-Customs (N.T.), other than China PR;

INFO_CD: DC002

(iii) Cold Rolled Coils and Sheets imported from developing countries listed in Notification No. 19/2016-Customs (N.T.), other than China PR and Nepal;

INFO_CD: DC003

(iv) 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; and

INFO_CD: DC004

(v) 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.

INFO_CD: DC005

Table C:

Info Codes for the products specified in *Explanation* given in Notification No. 02/2025-Customs (SG) dated 30.12.2025, excluded from the scope of subject goods specified in the said notification, are as below :-

- a) Cold Rolled Grain Oriented Electrical Steel (CRGO); **INFO_CD: EP01**
- b) Cold Rolled Non-Oriented Electrical Steel (CRNO) coils and sheets; **INFO_CD: EP02**
- c) Coated - Electro Galvanized Steel; **INFO_CD: EP03**
- d) Tinplate; **INFO_CD: EP04**
- e) Stainless steel; **INFO_CD: EP05**
- f) Nickel Coated / Nickel Plated Cold Rolled Steel; **INFO_CD: EP06**
- g) Rubber Coated Steel; **INFO_CD: EP07**
- h) Electro Galvanised (EG) – Zinc Nickel Coated Steel; **INFO_CD: EP08**
- i) Bi-Metal Steel / Bi-Metal Sandwich Steel; **INFO_CD: EP09**
- j) Brass Coated Steel Wire; **INFO_CD: EP10**
- k) CRUTONITE; **INFO_CD: EP11**
- l) INCONEL; **INFO_CD: EP12**
- m) Stainless Steel Items; **INFO_CD: EP13**
- n) Aluminium Coated Steel; **INFO_CD: EP14**
- o) Aluminium Silicon Coated / Hot Dipped Aluminised Silicon Coated Steel; **INFO_CD: EP15**
- p) Hot Rolled Clad Steel Plate; **INFO_CD: EP16**
- q) Nickel Plated Steel / Nickel Plated Strip; **INFO_CD: EP17**
- r) Copper Plated Steel; **INFO_CD: EP18**
- s) Laminated Electro Galvanized (EGI); **INFO_CD: EP19**
- t) Cobalt Plated Steel; **INFO_CD: EP20**
- u) Silver Plated Steel; **INFO_CD: EP21**
- v) Titanium Clad Plates; **INFO_CD: EP22**