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PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

Notification No. 21/2026-- Customs (N.T.)

New Delhi, the 16<sup>th</sup> February, 2026

G.S.R..... (E). – In exercise of the powers conferred by section 75 of the Customs Act, 1962 (52 of 1962) and sub-section (2) of section 37 of the Central Excise Act, 1944 (1 of 1944), read with rules 3 and 4 of the Customs and Central Excise Duties Drawback Rules, 2017, the Central Government hereby makes the following further amendments in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 77/2023 – Customs (N.T.), dated the 20<sup>th</sup> October, 2023, published *vide* number G.S.R. 792 (E), dated the 20<sup>th</sup> October, 2023, namely:-

In the said notification, in the Schedule, in Chapter -71, -

- (i) against tariff item 711301, in the entry in column (4), for the figures “524.27”, the figures “639.59” shall be substituted;
- (ii) against tariff item 711302, in the entry in column (4), for the figures “6317.22”, the figures “9089.33” shall be substituted;
- (iii) against tariff item 711401, in the entry in column (4), for the figures “6317.22”, the figures “9089.33” shall be substituted.

[F.No.605/13/2023-(DBK)]

V Phanindra Vissapragada  
Under Secretary (Duty Drawback)

**Note:** The principal Notification No. 77/2023-Customs (N.T.), dated the 20<sup>th</sup> October, 2023 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 20<sup>th</sup> October, 2023 *vide* number G.S.R. 792(E), dated the 20<sup>th</sup> October, 2023 and was last amended by Notification No. 67/2025-Customs (N.T.), dated the 27<sup>th</sup> October, 2025 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 27<sup>th</sup> October, 2025 *vide* number G.S.R. 794(E), dated the 27<sup>th</sup> October, 2025.