

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA

MINISTRY OF FINANCE

(Department of Revenue)

Notification No. 15/2026-Customs

New Delhi, the 12<sup>th</sup> May, 2026

G.S.R.....(E). - In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) and sub-section (12) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. 45/2025-Customs, dated the 24<sup>th</sup> October, 2025, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 781(E), dated the 24<sup>th</sup> October, 2025, namely: —

In the said notification, in TABLE I, -

- (1) against S. No. 192, in column (4), for the entry "5%", the entry "10%" shall be substituted;
- (2) against S. No. 193, in column (4), for the entry "5%", the entry "10%" shall be substituted;
- (3) against S. No. 194, in column (4), for the entry "5%", at both the places, the entry "10%" shall be substituted;
- (4) against S. No. 195, in column (4), for the entry "5%", the entry "10%" shall be substituted;
- (5) against S. No. 196, in column (4), for the entry "5%", the entry "10%" shall be substituted;
- (6) against S. No. 197, in column (4), for the entry "5%", the entry "10%" shall be substituted;
- (7) after S. No. 200 and the entries relating thereto, the following S. No. and entries shall be inserted, namely :-

(1)	(2)	(3)	(4)	(5)	(6)
"200A.	7112	Spent catalyst or ash containing precious metals: <b>Provided</b> that nothing contained in this S. No. shall have effect after the 31 <sup>st</sup> March, 2027	10%	-	3 and 24";

- (8) for S. No. 202 and the entries relating thereto, the following S. No. and entries shall be substituted, namely:-

(1)	(2)	(3)	(4)	(5)	(6)
"202.	7107 00 00, 7109 00 00, 7110 11 11, 7110 11 19, 7110 11 21, 7110 11 29, 7110 19 10, 7110 19 90, 7110 21 00, 7110 29 00, 7110 41 00, 7110 49 00,	All goods other than those mentioned at S. No. 200A	10%	-	-";

	7111 00 00, 7112, 7118				
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(9) against S. No. 203, in column (4), for the entry "5%", the entry "10%" shall be substituted;

2. This notification shall come into force on the 13<sup>th</sup> day of May, 2026.

[F. No. 354/04/2026-TRU]

(Dheeraj Sharma)

Under Secretary to the Government of India

**Note:** - The principal notification No. 45/2025-Customs, dated the 24<sup>th</sup> October, 2025, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i) *vide* number G.S.R. 781(E), dated the 24<sup>th</sup> October, 2025 and was last amended *vide* notification No. 06/2026-Customs, dated the 12<sup>th</sup> March, 2026, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-Section (i), *vide* number G.S.R.181 (E), dated the 12<sup>th</sup> March, 2026.