

[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. 26/2026-Customs

New Delhi, the 8th July, 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), 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 in the Ministry of Finance (Department of Revenue) No. 57/2017-Customs, dated the 30th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 798(E), dated the 30th June, 2017, namely: -

In the said notification, -

(i) in the TABLE, after S. No. 6J and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)
"6K.	3919 90 90, 8505 11 90 or 8544 11 10	The following goods for use in the manufacture of Inductor Coil Module used in cellular mobile phones for wireless charging, namely: - (i) NC (Nano-Crystalline) Assembly; (ii) E-Shield; (iii) PET Liner; (iv) PC Shim (with Z-Liner); (v) Main Stranded Coil and NFC Coil; (vi) NdFeB Magnets: Provided that nothing contained in this S. No. shall have effect after 31 st March, 2029	Nil	1";

(ii) the *Explanation* shall be numbered as *Explanation 1* thereof, and after *Explanation 1* as so numbered, the following *Explanation* shall be inserted, namely: -

"Explanation 2.— For serial number 6K of this notification, -

- "NC (Nano-Crystalline) Assembly" is a composite assembly comprising nano-crystalline material, copper foil, and graphite embossed together as a single layered structure encapsulated between conductive UV PET films. The assembly performs the function of converting magnetic flux into electrical energy through coils, while copper foil and graphite layers provide EMI shielding and heat dissipation;
- "E-Shield" consists of conductive PSA (Pressure Sensitive Adhesives) and conductive film received in roll form to accommodate automation. It is used for Electro Magnetic Interference (EMI) grounding, shielding purposes and helps to prevent interference with other devices;
- "PET Liner" is a Polyester (PET) thin transparent plastic film and has adhesive attached to the coil to handle coil integration assembly process to locate and orient the coil for automation assembly in the manufacturing process;

- (d) "PC Shim (with Z-Liner)" in the form of ring structure (roll form) to feed to automation is a plastic material used as a mechanical support for holding NFC (Near Field Communication) coil in concentric circle;
- (e) "Main Stranded Coil" means the coils used in the wireless charging and the NFC coil is used to supply voltage to the control circuit board;
- (f) "NdFeB Magnets" means neodymium-iron-boron based magnets used for alignment and coupling between the receiver and the transmitter.”.

[F. No. 190354/81/2026-TRU]

(Dheeraj Sharma)
Under Secretary

Note: -The principal notification No. 57/2017-Customs, dated the 30th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 798(E), dated the 30th June, 2017, and was last amended *vide* notification No. 14/2026-Customs, dated the 30th April, 2026, *vide* number G.S.R. 330(E), dated the 30th April, 2026.