

Circular No. 45/2026-Customs

F. No. 190354/133/2025-TRU
Government of India
Ministry of Finance
Department of Revenue
Tax Research Unit

Room No. 14020, Kartavya Bhawan-I
New Delhi, dated the 9th October, 2026

To,

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

Madam/Sir,

Subject: Clarification regarding scope of the term "Power Bank" under S. No. 325 of Table I of notification No. 45/2025-Customs dated 24.10.2025 (corresponding to S. No. 528C of the erstwhile notification No. 50/2017-Customs dated 30.06.2017) - reg.

Reference is invited to S. No. 325 of Table I of notification No. 45/2025-Customs dated 24.10.2025, *vide* which a concessional Basic Customs Duty (BCD) rate of 10% has been prescribed for goods falling under tariff item 8507 60 00, other than battery pack for use in the manufacture of electrically operated vehicle or hybrid vehicle; lithium-ion battery or battery packs of cellular mobile phones; and power banks. Tariff rate of goods covered under HSN 8507 60 00 is 20%.

2. It has come to the notice of the Board that divergent assessment practices are being followed by field formations in respect of Battery Energy Storage Systems (BESS) falling under tariff item 8507 60 00. It has been reported that some field formations are treating stationary/grid-scale/industrial BESS as "Power Bank" and are denying the concessional BCD rate of 10% available under the above entry.

3. The matter has been examined. It is hereby clarified that, for the purpose of S. No. 325 of Table I of notification No. 45/2025-Customs dated 24.10.2025 (corresponding to S. No. 528C of the erstwhile notification No. 50/2017-Customs dated 30.06.2017), the term "Power Bank" applies only to such lithium-ion battery devices with charging/discharging ports designed for use as an external charging device for cellular mobile phones or portable electronic devices. Accordingly, stationary, grid-scale or industrial lithium-ion BESS falling under tariff item 8507 60 00 are not covered by the exclusion applicable to "Power Bank" under the said Entry.

4. Difficulty faced, if any, in the implementation of the above clarification may be brought to the notice of the Board. Hindi version will follow.

Yours faithfully,

Kumar Vivek
09.10.2026

(Kumar Vivek)
Technical Officer (TRU-I)