

Circular No. 46 /2026-Customs

No. 524/03/2025-STO (TU)

Ministry of Finance

(Department of Revenue)

(Central Board of Indirect Taxes and Customs)

Room No. 16049, Kartavya Bhawan-1,

New Delhi, the 27th October, 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 Directors General/ Directors General under CBIC.

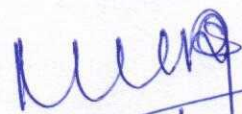
**Subject: Anti-Dumping Duty on imports of "Titanium Dioxide" originating in
or exported from China PR - Implementation – reg.**

Madam/Sir,

Attention is invited to Notification No. 26/2026-Customs (ADD) dated 24.10.2026 imposing Anti-Dumping Duty (ADD) on imports of "Titanium Dioxide", falling under tariff items 2823 00 10, 3206 11 10 and 3206 11 90 of the First Schedule to the Customs Tariff Act, 1975, originating in or exported from China P R. (Notification No. 12/2025-Customs (ADD) dated 10.05.2025 has been rescinded vide Notification No. 25/2026-Customs- (ADD) of even date)

2. The Notification No. 26/2026-Customs (ADD) has prescribed that ADD is leviable on imports of "Titanium Dioxide" meant for specified end-uses only and imports of Titanium Dioxide for use in food, pharma, skin-care, textile and fibre applications, as well as nano or ultrafine titanium dioxide having a particle size below 100 nm, are excluded from the scope of the ADD, as described in the said notification

3. To ensure that ADD is not levied on imports of such excluded products and that their clearance is not delayed, it has been decided that the facility of electronic declaration in the Bill of Entry shall continue, with the declaration modified to read as under:


27/10/2026

"I/We declare that the goods imported are for use in products of description excluded in terms of Notification No. 26/2026-Customs (ADD) dated 24.10.2026 relating to food, pharma, skin-care, textile, fibre, nano or ultrafine titanium dioxide. Without prejudice to any other action taken under the Customs Act or under the Customs Tariff Act, I/we undertake to pay applicable Anti-Dumping Duty along with interest, if any, in case the goods are supplied for use in products not excluded in terms of Notification No. 26/2026-Customs (ADD) dated 24.10.2026."

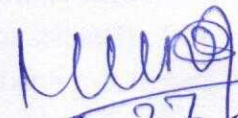
4. Where it is found that the goods have been used or supplied other than the declared end use, the ADD along with the consequential differential duty and interest shall be recovered from the importer, without prejudice to any other action under the Customs Act, 1962.

5. DG (Systems) shall modify the existing declaration in the System accordingly and issue a suitable advisory relating to system implementation.

6. The Circular No. 16/2025-Customs dated 11.05.2025 stands superseded. The officers under your jurisdiction may be sensitised and suitable Public Notice/ Standing Order may be issued. Difficulty, if any, in implementation of this Circular may be brought to the notice of the Board.

Hindi version follows.

Yours Sincerely,



27/11/2026

(Munesh Kumar Meena)

OSD (Tariff Unit)

Email: tariffunit-rev@nic.in

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