

Instruction No. 13/2026-Customs

CBIC-190354/54/2025-TRU
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Indirect Taxes & Customs)

Room No. 14020, Kartavya Bhawan-01, New Delhi
Dated: 3rd July 2026

To

All Principal Chief Commissioners / Chief Commissioners of Customs / Customs
(Preventive) / Customs & Central Taxes
All Principal Commissioners / Commissioners of Customs / Customs (Preventive)
All Principal Director Generals / Director Generals under CBIC

**Subject: Provisional assessment and furnishing of guarantee in respect of imports of
“Glufosinate and its salt” originating in or exported from China PR — reg.**

Reference is invited to notification No. 14/2026-Customs (ADD), dated 3rd July 2026 issued by the Central Government in accordance with sub-rule (5) of rule 30 of the Customs Tariff (Identification, Assessment and Collection of Anti-Dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995.

2. Notification No. 09/2025-Customs (ADD), dated the 08th May, 2025, published *vide* G.S.R. 300(E), in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 08th May, 2025, imposed anti-dumping duty on imports of “Glufosinate and its salt”, originating in or exported from People's Republic of China. Subsequently, the Designated Authority, *vide* initiation notification F. No. 7/02/2026-DGTR dated the 02nd March, 2026, has initiated an anti-absorption review investigation in respect of imports of the said goods originating in or exported from People's Republic of China.

3. Pending the outcome of the said investigation, and in terms of notification No. 14/2026-Customs (ADD), dated 3rd July 2026, imports of the subject goods originating in or exported from People's Republic of China and attracting anti-dumping duty under notification No. 09/2025-Customs (ADD), dated the 08th May, 2025, are to be subjected to provisional assessment till a decision under sub-rule (3) of rule 31 of the said Rules is taken by the Central Government.

4. In this regard, it has been informed by the Designated Authority that, based on the preliminary investigation conducted at the stage of initiation it has quantified the absorption amount as 7.04 USD/Kg on a prima facie basis. Accordingly, the Department of Revenue may secure an additional amount of 7.04 USD/Kg as guarantee against provisional assessment from the date of initiation of investigation i.e. 02.03.2026.

5. Accordingly, the proper officer may, in respect of imports of “Glufosinate and its salt” originating in or exported from China PR, obtain sufficient guarantee to cover any increase in the anti-dumping duty as suggested by the Designated Authority above.

6. Field formations must also ensure compliance with DGFT Notification No. 10/2026-27 dated 13.04.2026 and ensure that no imports of the subject goods are allowed below the applicable Minimum Import Price (MIP).

7. The said guarantee shall be in addition to the anti-dumping duty imposed *vide* notification No. 09/2025-Customs (ADD), dated the 08th May, 2025, which shall continue to be levied and collected in accordance with the provisions of the said notification.

8. Field formations are requested to sensitize officers under their jurisdiction regarding the above and ensure strict compliance.

9. The difficulties, if any, may be brought to the notice of the Board.

Encl: as above

Yours faithfully,



(Dheeraj Sharma)

Under Secretary to the Government of India

[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. 09/2025-Customs (ADD)

New Delhi, the 8th May, 2025

G.S.R. ... (E).- Whereas, in the matter of “Glufosinate and its salt” (hereinafter referred to as the subject goods), falling under tariff item 3808 91 93, 3808 91 99, 3808 93 91, 3808 93 99, 3808 99 12, 3808 99 91 and 3808 99 99 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act), originating in, or exported from China PR (hereinafter referred to as the subject country) and imported into India, the designated authority in its final findings *vide* notification No. 6/19/2024-DGTR, dated the 10th February, 2025, published in the Gazette of India, Extraordinary, Part I, Section 1, dated the 10th February, 2025, has, *inter alia*, come to the conclusion that-

- (i) the subject goods have been exported to India at a price below normal value, thus resulting in dumping;
- (ii) the dumping of the subject goods has resulted in material injury to the domestic industry in India;
- (iii) the landed price of imports is below the level of selling price of the domestic industry and is undercutting the prices of the domestic industry,

and has recommended imposition of anti-dumping duty on imports of the subject goods, originating in, or exported from, the subject country and imported into India, in order to remove injury to the domestic industry.

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act read with rules 18 and 20 of the Customs Tariff (Identification, Assessment and Collection of Anti-dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995, the Central Government, after considering the aforesaid final findings of the designated authority, hereby imposes on the subject goods, the description of which is specified in column (3) of the Table below, falling under the tariff item of the First Schedule to the Customs Tariff Act as specified in the corresponding entry in column (2), originating in the countries as specified in the corresponding entry in column (4), exported from the countries as specified in the corresponding entry in column (5), produced by the producers as specified in the corresponding entry in column (6), and imported into India, an anti-dumping duty at the rate equal to the amount as specified in the corresponding entry in column (7), in the currency as specified in the corresponding entry in column (9) and as per unit of measurement as specified in the corresponding entry in column (8) of the said Table, namely :-

Table

Sr. No.	Tariff Item	Description of goods	Country of origin	Country of Export	Producer	Amount	Unit of measurement	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

1.	38089193, 38089199, 38089391, 38089399, 38089912, 38089991 and 38089999	Glufosinate and its salt	China PR	Any Country including China PR	Any Producer	2998	MT	USD
2.	-do-	-do-	Any Country other than China PR	China PR	Any Producer	2998	MT	USD

Note: The customs classification is only indicative and is not binding on the scope of the present investigation.

2. The anti-dumping duty imposed under this notification shall be levied for a period of five years (unless revoked, superseded or amended earlier) from the date of publication of this notification in the Official Gazette and shall be payable in Indian currency.

Explanation.- For the purposes of this notification, rate of exchange applicable for the purpose of calculation of such anti-dumping duty shall be the rate which is specified in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), issued from time to time, in exercise of the powers conferred by section 14 of the Customs Act, 1962 (52 of 1962), and the relevant date for the determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Act.

[F. No. CBIC-190354/54/2025-TRU Section-CBEC]

(Dheeraj Sharma)
Under Secretary to the Government of India