[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. 28/2026-Customs (ADD)

New Delhi, the 13th November, 2026

G.S.R…(E).- In exercise of the powers conferred by sub-sections (1) and (5) of section 9A of the Customs Tariff Act, 1975 (51 of 1975) 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 hereby makes the following amendment in the notification of the Government of India, Ministry of Finance, Department of Revenue, No. 18/2026-Customs (ADD), dated the 27th July, 2026, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 667(E), dated the 27th July, 2026, namely:-

In the said notification, in paragraph 2, after clause (c), the following proviso shall be inserted, namely:-

"**Provided** that the exclusions specified in clauses (a) and (c) shall apply only if the importer follows the procedure set out in the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022.".

[F. No. CBIC-190349/76/2025-TRU]

(Dheeraj Sharma)
Under Secretary

Note:- The principal notification No. 18/2026-Customs (ADD), dated the 27th July, 2026, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 667(E), dated the 27th July, 2026.