

[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. 25/2026-Customs

New Delhi, the 8<sup>th</sup> 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) and sub-section (12) of section 3 of the Customs Tariff Act, 1975 (51 of 1975), 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. 45/2025-Customs, dated the 24<sup>th</sup> October, 2025, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 781(E), dated the 24<sup>th</sup> October, 2025, namely: -

In the said notification, in TABLE I, after S. No. 296 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)	(5)	(6)
"296A.	3919 90 90 or 8529 90 90	<p>The following goods for use in the manufacture of display assemblies (falling under heading 8524) for automotive, medical or industrial applications, namely: -</p> <ul style="list-style-type: none"><li>(i) Cell;</li><li>(ii) Flexible Printed Circuit Assembly (FPCA);</li><li>(iii) Backlight Unit;</li><li>(iv) Frame;</li><li>(v) Anisotropic Conductive Film (ACF).</li></ul> <p><b>Explanation.</b> - For the purposes of this entry, display assemblies for automotive, medical or industrial applications shall not include, -</p> <ul style="list-style-type: none"><li>(i) Display assembly of cellular mobile phones or wrist wearable devices (commonly known as smart watches);</li><li>(ii) Liquid Crystal Display (LCD) or Back light for LCD of smart meters;</li><li>(iii) LCD and Light Emitting Diode (LED) TV panels;</li><li>(iv) Interactive Flat Panel Display (IFPD) Module:</li></ul>	Nil	-	3".

(1)	(2)	(3)	(4)	(5)	(6)
		<b>Provided</b> that nothing contained in this S. No. shall have effect after 31 <sup>st</sup> March, 2029			

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

(Dheeraj Sharma)  
Under Secretary

Note: -The principal notification No. 45/2025-Customs, dated the 24<sup>th</sup> October, 2025, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 781(E), dated the 24<sup>th</sup> October, 2025, and was last amended *vide* notification No. 15/2026-Customs, dated the 12<sup>th</sup> May, 2026 *vide* number G.S.R. 358(E), dated the 12<sup>th</sup> May, 2026.