

[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. 27/2026-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), 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. 25/2002-Customs, dated the 1<sup>st</sup> March, 2002, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 122(E), dated the 1<sup>st</sup> March, 2002, namely: -

In the said notification, in the TABLE, for S. Nos. 69 and 69A and the entries relating thereto, the following S. No. and entries shall be substituted, namely: -

(1)	(2)	(3)
“69.	<ul style="list-style-type: none"> <li>(i) Powder Dryer falling under tariff item 8479 89 99;</li> <li>(ii) Automatic Feeding and Blending System falling under tariff item 8479 82 00;</li> <li>(iii) Slurry Transfer System falling under tariff item 8413 70 96;</li> <li>(iv) Cathode Extrusion Coating Machine falling under tariff item 8424 89 90;</li> <li>(v) Anode Extrusion Coating Machine falling under tariff item 8424 89 90;</li> <li>(vi) Cathode Compression (Cold Press) falling under tariff item 8420 10 00;</li> <li>(vii) Anode Compression (Cold Press) falling under tariff item 8420 10 00;</li> <li>(viii) High Vacuum Pump falling under sub-heading 8414 10;</li> <li>(ix) Negative Electrode Automatic Production Machine falling under tariff item 8479 89 99;</li> <li>(x) Negative Electrode Automatic Plate Machine falling under tariff item 8479 89 99;</li> <li>(xi) Fully Automatic Winding Machine falling under tariff item 8479 81 00;</li> <li>(xii) Semi-Automatic Winding Machine falling under tariff item 8479 81 00;</li> <li>(xiii) Auto EL Filling Machine falling under tariff item 8479 89 99;</li> <li>(xiv) Heating and Pressing Machine for Lithium falling under tariff item 8419 39 00;</li> <li>(xv) Auto Degassing Sealing Machine falling under tariff item 8479 89 99;</li> <li>(xvi) Electric Coin Cell Crimper with Die Mould falling under tariff item 8422 40 00;</li> <li>(xvii) Hand Held Electrode Cutter falling under tariff item 8477 80 90;</li> <li>(xviii) Vacuum Oven without Vacuum Pump falling under tariff item 8514 39 00;</li> <li>(xix) Electrode Slitting Machine falling under tariff item 8464 90 00;</li> <li>(xx) Evaporator Re-circulating Chiller falling under tariff item 8418 69 90;</li> <li>(xxi) OCV Testing Machine falling under tariff item 8479 89 99;</li> <li>(xxii) NMP Trapping System falling under tariff item 8543 70 99;</li> </ul>	Lithium Ion Cell”.

	<ul style="list-style-type: none"> <li>(xxiii) Auto-taping machine falling under tariff item 8465 99 90 / 8479 89 99;</li> <li>(xxiv) Auto-packing machine falling under tariff item 8422 40 00;</li> <li>(xxv) Mylar sticking machine falling under tariff item 8479 89 99;</li> <li>(xxvi) Auto magazine load machine falling under tariff item 8479 89 99;</li> <li>(xxvii) Constant temperature capacity machine falling under tariff item 8479 89 99;</li> <li>(xxviii) Separator coating machine falling under tariff item 8479 89 99;</li> <li>(xxix) Roller cleaning machine falling under tariff item 8479 89 99;</li> <li>(xxx) Formation machine falling under tariff item 8479 89 99;</li> <li>(xxxi) Automatic tapping machine falling under tariff item 8479 89 99;</li> <li>(xxxii) Stacking machine falling under tariff item 8479 89 99;</li> <li>(xxxiii) Separator trimming machine falling under tariff item 8479 89 99;</li> <li>(xxxiv) Tab transfer welding &amp; winding machine falling under tariff item 8515 80 90 / 8515 21 90;</li> <li>(xxxv) Ultrasonic Tray cleaning machine falling under tariff item 8479 89 99;</li> <li>(xxxvi) Gasket automatic cleaning machine falling under tariff item 8479 89 99;</li> <li>(xxxvii) Film / Mylar tearing machine falling under tariff item 8479 89 99;</li> <li>(xxxviii) Auto unloading Machine falling under tariff item 8428 90 90;</li> <li>(xxxix) Mylar slitting machine falling under tariff item 8479 89 99;</li> <li>(xl) Foil slitting machine falling under tariff item 8462 39 00 / 8464 90 00;</li> <li>(xli) Dust collector falling under tariff item 8421 39 90;</li> <li>(xlii) Electrode packing machine falling under tariff item 8422 40 00;</li> <li>(xliii) Electrode rewinding machine falling under tariff item 8479 89 99 / 8479 81 00;</li> <li>(xliv) Calender printing machine falling under tariff item 8420 10 00;</li> <li>(xlv) Electrolyte tapping machine falling under tariff item 8479 89 99;</li> <li>(xlvi) Strip Tape machine falling under tariff item 8465 99 90 / 8465 96 00;</li> <li>(xlvii) Mixing or agitating substances machine falling under tariff item 8479 89 99;</li> <li>(xlviii) Aluminium foil bag edge cutting machine falling under tariff item 8462 39 00;</li> <li>(xlix) Ultrasonic cleaning machine falling under tariff item 8479 89 99;</li> <li>(l) Cell slicing machine falling under tariff item 8465 96 00;</li> <li>(li) Solvent Recovery System falling under tariff item 8479 89 99;</li> <li>(lii) Heat Recovery System falling under tariff item 8414 59 90;</li> <li>(liii) Effluent Treatment System falling under tariff item 8421 21 90;</li> <li>(liv) Electrolyte injection machine falling under tariff item 8479 89 99;</li> <li>(lv) Helium Injection Machine falling under sub-heading 8479 89 / 9031 80;</li> <li>(lvi) Nail Inserting Machine falling under tariff item 8479 89 99;</li> <li>(lvii) Nail Pulling Machine falling under tariff item 8479 89 99;</li> <li>(lviii) Injection hole cleaning machine falling under tariff item 8479 89 99;</li> <li>(lix) Cell Baking &amp; Cooling Machine falling under tariff item 8419 89 90;</li> <li>(lx) Jelly Roll Pairing Machine falling under tariff item 8479 89 99;</li> <li>(lxi) Mylar Wrapping Machine falling under tariff item 8422 40 00;</li> <li>(lxii) Cell Sorting Line falling under tariff item 8479 89 99 / 8479 90 90;</li> <li>(lxiii) Laser Pin Welding falling under tariff item 8468 20 10;</li> <li>(lxiv) Laser Notching &amp; Winding falling under tariff item 8479 89 99;</li> <li>(lxv) Ultrasonic welding falling under tariff item 8515 80 90;</li> <li>(lxvi) Load in Can falling under tariff item 8479 89 99;</li> <li>(lxvii) Top cover laser welding falling under tariff item 8515 80 90;</li> <li>(lxviii) 1st Helium test falling under tariff item 9031 80 00;</li> <li>(lxix) 2nd Helium test falling under tariff item 9031 80 00;</li> <li>(lxx) Wire feeding and rework falling under tariff item 8515 80 90;</li> <li>(lxxi) Cell ageing Machine falling under tariff item 8428 33 00;</li> </ul>	
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	<p>(lxxii) Negative Pressure Formation falling under tariff item 8543 70 99;</p> <p>(lxxiii) Cell Formation - Cell capacity and SOC falling under sub-heading 9030 39 / 8543 90;</p> <p>(lxxiv) Cell Formation -DCIR falling under tariff item 9030 39 00;</p> <p>(lxxv) Cell Formation -Cell Tray plastic falling under tariff item 3923 10 90;</p> <p>(lxxvi) Cell Formation -Cell Tray Metallic falling under tariff item 7616 99 10;</p> <p>(lxxvii) Cell Formation - Formation Machine falling under sub-heading 7304 41;</p> <p>(lxxviii) Cell Formation - Other Trays falling under sub-heading 3923 90 / 7326 90;</p> <p>(lxxix) Film wrapping and final inspection falling under sub-heading 9031 80/ 9022 19;</p> <p>(lxxx) Tap to top cap welding falling under tariff item 8468 20 10;</p> <p>(lxxxii) Fibre temperature Detection System falling under sub-heading 7308 90;</p> <p>(lxxxiii) Rack falling under sub-heading 7308 90;</p> <p>(lxxxiv) Tape Coding falling under tariff item 8479 89 99;</p> <p>(lxxxv) Wire filling and welding machine falling under tariff item 8479 89 99</p>	
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[F. No. 190354/81/2026-TRU]

(Dheeraj Sharma)  
Under Secretary

Note: - The principal notification No. 25/2002-Customs, dated the 1<sup>st</sup> March, 2002, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 122(E), dated the 1<sup>st</sup> March, 2002, and was last amended *vide* notification No. 01/2026-Customs, dated the 1<sup>st</sup> February, 2026, *vide* number G.S.R. 82(E), dated the 1<sup>st</sup> February, 2026.