

[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. 30/2026-Customs

New Delhi, the 21st August, 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 exempts the goods of the description specified in column (3) of the Table below, falling under the tariff heading of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the 'Customs Tariff Act'), as specified in the corresponding entry in column (2) of the said Table, in such quantity of total imports of such goods, as specified in column (4) below (herein after referred to as the 'Tariff Rate Quota (TRQ) quantity'), when imported into India, from the whole of the customs duty leviable thereon under the First Schedule to the Customs Tariff Act, subject to the condition specified in the Annexure to this notification, namely: -

Table

Sl. No.	Tariff Heading	Description of goods	Tariff Rate Quota (TRQ) quantity
(1)	(2)	(3)	(4)
1.	1701	Raw Sugar	10,00,000 MT

Annexure

Condition

- (a) The TRQ is allotted to the importer by the Directorate General of Foreign Trade, in accordance with the relevant procedure as specified in the Hand Book of Procedures, 2023;
- (b) The TRQ authorization shall contain name and address of the importer, Importer-Exporter Code (IEC), Customs notification number, tariff heading as applicable, quantity and validity period of certificate;
- (c) The TRQ authorization shall be issued electronically by the Directorate General of Foreign Trade and transmitted to Indian Customs EDI System (ICES); and
- (d) Imports made against the TRQ shall be allowed only upon debiting electronically in the ICES system.

2. This notification shall come into force with immediate effect, and shall remain in force upto and inclusive of the 31st day of October, 2026.

[F. No. CBIC-190354/105/2026-TRU]

(Dheeraj Sharma)
Under Secretary