Abstract of Contents

Page

About the Author I-5

Acknowledgement I-6

About the Book I-7

Consolidation of 31 Exemption Notifications [D.O No. CBIC-190341/168/2025-TRU, dated 24-10-2025] 1

Notification No. 45/2025-Customs, dated 24-10-2025 3

Structure and Framework of Notification No. 45/2025-Customs, dated 24-10-2025 6

HSN Level comparison of exemption entries 8

- **TABLE I** 8
  - *A.* Comparison of Exemption Entries under erstwhile Notification No. 50/2017-Customs, dated 30-6-2017 and New Notification No. 45/2025-Customs, dated 24-10-2025 8
  - *B.* Comparison of Exemption Entries under erstwhile Notification No. 154/94-Customs, dated 13-7-1994 and New Notification No. 45/2025-Customs, dated 24-10-2025 62
  - *C.* Comparison of Exemption Entries under erstwhile Notification No. 104/94-Customs, dated 16-3-1994 and New Notification No. 45/2025-Customs, dated 24-10-2025 63
  - *D.* Comparison of Exemption Entries under erstwhile Notification No. 81/2005-Customs, dated 8-9-2005 and New Notification No. 45/2025-Customs, dated 24-10-2025 63
  - *E.* Comparison of Exemption Entries under erstwhile Notification No. 130/2010-Customs, dated 23-12-2010 and New Notification No. 45/2025-Customs, dated 24-10-2025 64
  - *F.* Comparison of Exemption Entries under erstwhile Notification No. 50/96-Customs, dated 23-7-1996 and New Notification No. 45/2025-Customs, dated 24-10-2025 64
  - *G.* Comparison of Exemption Entries under erstwhile Notification No. 152/94-Customs, dated 13-7-1994 and New Notification No. 45/2025-Customs, dated 24-10-2025 65
  - *H.* Comparison of Exemption Entries under erstwhile Notification No. 29/2017-Customs, dated 30-6-2017 and New Notification No. 45/2025-Customs, dated 24-10-2025 66
  - *I.* Comparison of Exemption Entries under erstwhile Notification No. 32/2017-Customs, dated 30-6-2017 and New Notification No. 45/2025-Customs, dated 24-10-2025 66
  - *J.* Comparison of Exemption Entries under erstwhile Notification Nos. 86/2017-Customs, dated 14-11-2017 and 146/94-Customs, dated 13-7-1994 and New Notification No. 45/2025-Customs, dated 24-10-2025 67
  - *K.* Comparison of Exemption Entries under erstwhile Notification No. 147/94-Customs, dated 13-7-1994 and New Notification No. 45/2025-Customs, dated 24-10-2025 68
  - *L.* Comparison of Exemption Entries under erstwhile Notification No. 41/2017-Customs, dated 30-6-2017 and New Notification No. 45/2025-Customs, dated 24-10-2025 68
  - *M.* Comparison of Exemption Entries under erstwhile Notification No. 80-Customs, dated 29-8-1970 and New Notification No. 45/2025-Customs, dated 24-10-2025 69
  - *N.* Comparison of Exemption Entries under erstwhile Notification No. 207/89-Customs, dated 17-7-1989 and New Notification No. 45/2025-Customs, dated 24-10-2025 69
  - *O.* Comparison of Exemption Entries under erstwhile Notification No. 5/2017-Customs, dated 2-2-2017 and New Notification No. 45/2025-Customs, dated 24-10-2025 70
- **TABLE II** 125
  - *A.* Comparison of Exemption Entries under erstwhile Notification No. 50/2017-Customs, dated 30-6-2017 and New Notification No. 45/2025-Customs, dated 24-10-2025 125

- *B.* Comparison of Exemption Entries under erstwhile Notification No. 39/96-Customs, dated 23-7-1996 and New Notification No. 45/2025-Customs, dated 24-10-2025 127
- *C.* Comparison of Exemption Entries under erstwhile Notification No. 37/2017-Customs, dated 30-6-2017 and New Notification No. 45/2025-Customs, dated 24-10-2025 135
- *D.* Comparison of Exemption Entries under erstwhile Notification No. 19/2019-Customs, dated 6-7-2019 and New Notification No. 45/2025-Customs, dated 24-10-2025 138
- *E.* Comparison of Exemption Entries under erstwhile Notification No. 51/96-Customs, dated 23-7-1996 and New Notification No. 45/2025-Customs, dated 24-10-2025 145
- *F.* Comparison of Exemption Entries under erstwhile Notification No. 148/94-Customs, dated 13-7-1994 and New Notification No. 45/2025-Customs, dated 24-10-2025 148

◆ **TABLE III** 160

- *A.* Comparison of Exemption Entries under erstwhile Notification No. 36/2017-Customs, dated 30-6-2017 and New Notification No. 45/2025-Customs, dated 24-10-2025 160
- *B.* Comparison of Exemption Entries under erstwhile Notification No. 57/2022-Customs, dated 17-11-2022 and New Notification No. 45/2025-Customs, dated 24-10-2025 160
- *C.* Comparison of Exemption Entries under erstwhile Notification No. 3-Customs, dated 8-1-1957 and New Notification No. 45/2025-Customs, dated 24-10-2025 161
- *D.* Comparison of Exemption Entries under erstwhile Notification No. 121/2003-Customs, dated 1-8-2003 and New Notification No. 45/2025-Customs, dated 24-10-2025 167
- *E.* Comparison of Exemption Entries under erstwhile Notification No. 32/2019-Customs, dated 30-9-2019 and New Notification No. 45/2025-Customs, dated 24-10-2025 167
- *F.* Comparison of Exemption Entries under erstwhile Notification No. 1/2025-Customs, dated 16-1-2025 and New Notification No. 45/2025-Customs, dated 24-10-2025 168
- *G.* Comparison of Exemption Entries under erstwhile Notification No. 326-Customs, dated 23-12-1983 and New Notification No. 45/2025-Customs, dated 24-10-2025 168
- *H.* Comparison of Exemption Entries under erstwhile Notification No. 50/2017-Customs, dated 30-6-2017 and New Notification No. 45/2025-Customs, dated 24-10-2025 169

◆ **TABLE IV** 171

- Comparison of Exemption Entries under erstwhile Notification No. 30/2017-Customs, dated 30-6-2017 and New Notification No. 45/2025-Customs, dated 24-10-2025 171

List of omitted entries of Notification No. 50/2017-Customs, dated 30-6-2017 by Notification No. 45/2025-Customs, dated 24-10-2025 172

Exemption from BCD and AIDC on Yellow Peas falling under HSN 0713 10 10 179

New Changes in IGST 180

Guide to Mapping of Harmonized System of Nomenclature (HSN) Codes issued by Ministry of Commerce in September, 2025 181

FAQs on exemption notifications, dated 24-10-2025 184

APPENDICES

◆ **Exemption and effective rates of Social Welfare Surcharge (SWS), Health Cess, Agriculture Infrastructure and Development Cess and Customs duty for specified goods** 189

◆ **Exemption and effective rate of Customs Duty, IGST and Compensation Cess for goods imported into India of Chapters 1 to 98** 194

◆ **Yellow Peas — Exemption from Customs Duty and Agriculture Infrastructure and Development Cess subject to Bill of Lading issued on or before 1-11-2025** 326

◆ **Yellow Peas — Exemption from Customs Duty and Agriculture Infrastructure and Development Cess subject to Bill of Lading issued on or before 31-10-2025 — Amendment to Notification No. 64/2023-Customs, dated 7-12-2023** 327