



SYSTEM NOTICE - SEZ ONLINE SYSTEM

No.: NDML/SEZ Online/2026/85

Date: 1st May 2026

User Group: All SEZ Units, Developers, Co-developers, Customs and DC Offices

Subject: Budget Activity - New CTHs and Rates

As per Finance Bill, 2026 - Clause136 (c) has made some amendments to first schedule of the Customs Tariff Act. Clause136 (c) (i), new HSNs have been notified. Some HSNs are newly inserted, while others have substituted old HSNs. Clause 136 (c) (ii), revised rates for existing HSNs have been notified. These HSNs and corresponding duty rates will be effective from 1st May 26.

Accordingly, these changes have been carried out in SEZ Online.

Kindly find below New & Old CTH for your reference.

| Old HSN Number | Corresponding New HSN Number |
|----------------------------|------------------------------|
| 03061900 | 03061910 |
| | 03061990 |
| 08029900 | 08029910 |
| | 08029990 |
| 08104000 | 08104010 |
| | 08104020 |
| | 08104090 |
| 08119010 to 08119090 | 08119011 |
| | 08119012 |
| | 08119019 |
| | 08119091 |
| | 08119092 |
| | 08119099 |
| Inserted after 08134020 | 08134030 |
| | 08134040 |
| Inserted after 12079940 | 12079950 |

Continued..

| Old CTH No | Corresponding New HSN Number |
|----------------------------|------------------------------|
| 13021919 to 13021930 | 13021921 |
| | 13021922 |
| | 13021923 |
| | 13021924 |
| | 13021925 |
| | 13021926 |
| | 13021927 |
| | 13021928 |
| | 13021931 |
| | 13021932 |
| | 13021933 |
| | 13021934 |
| | 13021935 |
| | 13021936 |
| | 13021937 |
| | 13021938 |
| | 13021939 |
| | 13021950 |
| | 13021960 |
| 20089300 | 20089310 |
| | 20089390 |
| Inserted after 20089914 | 20089915 |
| Inserted after 20089994 | 20089995 |
| 21069050 | 21069051 |
| | 21069059 |
| 22029920 to 22029990 | 22029921 |
| | 22029929 |
| | 22029931 |
| | 22029939 |
| | 22029991 |
| | 22029999 |
| 25292200 | 25292210 |
| | 25292290 |
| 26151000 | 26151010 |
| | 26151090 |
| 28419000 | 28419010 |
| | 28419090 |
| 29159010 | 29159011 |
| | 29159012 |

Continued..

| Old CTH No | Corresponding New HSN Number |
|----------------------------|------------------------------|
| Inserted after 29159095 | 29159096 |
| 29163400 | 29163410 |
| | 29163490 |
| 29171920 | 29171921 |
| | 29171922 |
| | 29171929 |
| 29183060 | 29183070 |
| 29189930 | 29189940 |
| 29221919 | 29221930 |
| 29224300 | 29224310 |
| | 29224390 |
| 29242990 | 29242991 |
| | 29242999 |
| 29270010 | 29270020 |
| Inserted after 29322030 | 29322040 |
| | 29322050 |
| Inserted after 29329920 | 29329930 |
| | 29329940 |
| | 29329950 |
| 29333210 | 29333220 |
| | 29333230 |
| Inserted after 29333970 | 29333970 |
| | 29333980 |
| 29333990 | 29333991 |
| | 29333999 |
| Inserted after 29349950 | 29349950 |
| 29394100 to 29394200 | 29394110 |
| | 29394190 |
| | 29394210 |
| | 29394290 |
| 29394400 | 29394410 |
| | 29394490 |
| 29396300 | 29396310 |
| | 29396390 |
| 33021010 to 33021090 | 33021011 |
| | 33021019 |
| | 33021091 |
| | 33021099 |
| 39232990 | 39232991 |
| | 39232999 |

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| Old CTH No | Corresponding New HSN Number |
|----------------------------|------------------------------|
| 41041100 to 41041900 | 41041110 |
| | 41041190 |
| | 41041910 |
| | 41041990 |
| 41051000 | 41051010 |
| | 41051090 |
| 41062100 | 41062110 |
| | 41062190 |
| 41063100 | 41063110 |
| | 41063190 |
| 41069100 | 41069110 |
| | 41069190 |
| 47020000 | 47020010 |
| | 47020090 |
| Inserted after 48239040 | 48239040 |
| 73051119 to 73051129 | 73051119 |
| | 73051131 |
| | 73051139 |
| | 73051141 |
| | 73051149 |
| 73051219 to 73051229 | 73051219 |
| | 73051231 |
| | 73051239 |
| | 73051241 |
| | 73051249 |
| 73051919 to 73051929 | 73051919 |
| | 73051931 |
| | 73051939 |
| | 73051941 |
| | 73051949 |
| 73053110 to 73053190 | 73053111 |
| | 73053119 |
| | 73053121 |
| | 73053129 |
| | 73053131 |
| | 73053139 |

Continued..

| Old CTH No | Corresponding New HSN Number |
|----------------------------|------------------------------|
| 73053910 to 73053990 | 73053911 |
| | 73053919 |
| | 73053921 |
| | 73053929 |
| | 73053931 |
| | 73053939 |
| 73061919 to 73061929 | 73061919 |
| | 73061931 |
| | 73061939 |
| | 73061941 |
| | 73061949 |
| Inserted after 81019910 | 81019920 |
| 84159000 | 84159010 |
| | 84159090 |
| 84219900 | 84219910 |
| | 84219990 |
| 85079010 | 85079010 |
| | 85079020 |
| Inserted after 85291092 | 85291093 |
| Inserted after 85299020 | 85299030 |
| 86090000 | 86090010 |
| | 86090090 |

Users are kindly requested to take a note of the same and use the updated HSNs.

In case of any variation / discrepancy observed by users, same may be brought to the notice of SEZ Online team at sezinfo@ndml.in.

SEZ Online