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SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 53/2026 – Customs (N.T.)

New Delhi, the 11th June, 2026

G.S.R (E). – Whereas, the notification No. 45/2025-Customs, dated the 24th October, 2025, of the Government of India in the Ministry of Finance (Department of Revenue), as amended by the notification No. 02/2026-Customs, dated the 1st February, 2026 (hereinafter referred to as the said notification), allowed duty free import of goods from the whole of the duty of customs leviable thereon to all goods for generation of nuclear power, falling under tariff item 8401 30 00, specified against serial number 227A of the said notification;

And whereas, the Central Government is satisfied that a practice was generally prevalent regarding non-levy of duty of customs leviable under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), read with notification no. 45/2025-Customs dated the 24th October, 2025, as amended, on the said goods imported into India during the period from 1st April, 2019 to 31st January, 2026;

Now, therefore, in exercise of the powers conferred by section 28A of the Customs Act, 1962 (52 of 1962), the Central Government, hereby directs that the whole of the duty of customs leviable under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) read with the said notification, if any, payable on the import of the said goods, during the period from 1st April, 2019 to 31st January, 2026 shall not be required to be paid in respect of import of the said goods.

F. No. 450/25/2025-Cus-IV

(Indrajit Panda)
Under Secretary