



E-Serve No.: 125 of 2026 | Date: April 02, 2026

Sub: Implementation of a special one-time relief window for clearance of manufactured goods from Special Economic Zones (SEZs) to the Domestic Tariff Area (DTA) at concessional rates of customs duty.

Dear Madam / Sir,

The Ministry of Finance (Department of Revenue) has issued [Notification](#) No. 11/2026-Customs, dated 31st March 2026, granting certain exemptions for goods manufactured in Special Economic Zones (SEZs) and cleared into the Domestic Tariff Area (DTA).

Key Highlights:

-- Effective Date: April 1, 2026

-- Validity: Until March 31, 2027

-- Scope: Applies to goods manufactured in SEZs and removed to DTA.

-- Exemption:

>> Basic Customs Duty (BCD) reduced to specified rates as per Table I.

>> For certain goods listed in Table II, both BCD and Agriculture Infrastructure and Development Cess (AIDC) are reduced.

-- Eligibility Conditions:

>> The SEZ unit must have commenced production on or before March 31, 2025.

>> Units must prove compliance with conditions laid out in the Annexure to the notification.

-- Exclusions:

>> Units in Free Trade and Warehousing Zones.

>> Goods imported into SEZs and then removed to DTA without manufacturing.

-- Audit Requirement: Units availing exemption will be subject to audit under Rule 79 of SEZ Rules, 2006.

Members are advised to carefully review the notification and assess its impact on their operations. Compliance with the specified conditions is essential to avail the exemptions.

For detailed duty rates and product coverage, please refer to the official notification.

Regards,

Dr. Siddhartha Rajagopal
Executive Director

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