

21	15042020	Fish Body Oil (Refined) having following quality parameters: (i) Free Fatty Acids < 0.10% (as Oleic Acid); (ii) Moisture < 0.5%; (iii) Perozide value (PV) <10 milli equivalent/kg of oil; (iv) Eicosapentaenoic Acid EPA + Docosaphexaenoic Acid DHA 5- 15%	12.00%
22	15042090	All goods	12.00%
23	17031000	All goods	12.00%
24	19019010	All goods	0.00%
25	19019090	All goods	0.00%
26	19021100	All goods	0.00%
27	19021900	All goods	12.00%
28	19022010	All goods	0.00%
29	19022090	All goods	0.00%
30	19023010	All goods	0.00%
31	19023090	All goods	0.00%
32	19053100	All goods	18.00%
33	19053211	All goods	18.00%
34	19053290	All goods	18.00%
35	19059010	All goods	4.30%
36	19059020	All goods	4.30%
37	19059030	All goods	4.30%
38	19059040	All goods	4.30%
39	19059051	All goods	0.00%
40	19059059	All goods	0.00%
41	19059090	All goods	4.30%
42	20019000	All goods	0.00%
43	20071000	All goods	0.00%
44	20079910	All goods	0.00%
45	20079920	All goods	0.00%
46	20079930	All goods	0.00%
47	20079940	All goods	0.00%
48	20079990	All goods	0.00%
49	20082000	All goods	0.00%
50	20089911	All goods	8.60%
51	20089912	All goods	8.60%
52	20089913	All goods	8.60%
53	20089914	All goods	8.60%

54	20089919	All goods	8.60%
55	20089991	All goods	8.60%
56	20089992	All goods	8.60%
57	20089993	All goods	8.60%
58	20089994	All goods	8.60%
59	20089999	All goods	8.60%
60	21069011	All goods	90.00%
61	21069019	All goods	90.00%
62	21069040	All goods	90.00%
63	21069050	All goods	90.00%
64	21069060	All goods	90.00%
65	21069070	All goods	90.00%
66	21069080	All goods	90.00%
67	21069091	All goods	90.00%
68	21069092	All goods	90.00%
69	21069099	All goods	90.00%
70	22021010	All goods	0.00%
71	22021020	All goods	0.00%
72	22021090	All goods	0.00%
73	22072000	All goods	0.00%
74	22090010	All goods	0.00%
75	22090020	All goods	0.00%
76	22090090	All goods	0.00%
77	24049100	All goods	90.00%
78	30049011	All goods	4.00%
79	30049012	All goods	4.00%
80	30049013	All goods	4.00%
81	30049014	All goods	4.00%
82	30049015	All goods	4.00%
83	30049021	All goods	4.00%
84	30049022	All goods	4.00%
85	30049023	All goods	4.00%
86	30049024	All goods	4.00%
87	30049025	All goods	4.00%
88	30049026	All goods	4.00%
89	30049027	All goods	4.00%
90	30049029	All goods	4.00%
91	30049031	All goods	4.00%
92	30049032	All goods	4.00%
93	30049033	All goods	4.00%

94	30049034	All goods	4.00%
95	30049035	All goods	4.00%
96	30049036	All goods	4.00%
97	30049039	All goods	4.00%
98	30049041	All goods	4.00%
99	30049042	All goods	4.00%
100	30049043	All goods	4.00%
101	30049044	All goods	4.00%
102	30049045	All goods	4.00%
103	30049046	All goods	4.00%
104	30049047	All goods	4.00%
105	30049048	All goods	4.00%
106	30049049	All goods	4.00%
107	30049051	All goods	4.00%
108	30049052	All goods	4.00%
109	30049053	All goods	4.00%
110	30049054	All goods	4.00%
111	30049055	All goods	4.00%
112	30049056	All goods	4.00%
113	30049057	All goods	4.00%
114	30049058	All goods	4.00%
115	30049059	All goods	4.00%
116	30049061	All goods	4.00%
117	30049062	All goods	4.00%
118	30049063	All goods	4.00%
119	30049064	All goods	4.00%
120	30049065	All goods	4.00%
121	30049066	All goods	4.00%
122	30049067	All goods	4.00%
123	30049069	All goods	4.00%
124	30049071	All goods	4.00%
125	30049072	All goods	4.00%
126	30049073	All goods	4.00%
127	30049074	All goods	4.00%
128	30049075	All goods	4.00%
129	30049076	All goods	4.00%
130	30049077	All goods	4.00%
131	30049079	All goods	4.00%
132	30049081	All goods	4.00%

133	30049082	All goods	4.00%
134	30049083	All goods	4.00%
135	30049084	All goods	4.00%
136	30049085	All goods	4.00%
137	30049086	All goods	4.00%
138	30049087	All goods	4.00%
139	30049088	All goods	4.00%
140	30049089	All goods	4.00%
141	30049091	All goods	4.00%
142	30049092	All goods	4.00%
143	30049093	All goods	4.00%
144	30049094	All goods	4.00%
145	30049095	All goods	4.00%
146	30049096	All goods	4.00%
147	30049099	All goods	4.00%
148	30051010	All goods	0.00%
149	30051090	All goods	0.00%
150	30059010	All goods	0.00%
151	30059020	All goods	0.00%
152	30059030	All goods	0.00%
153	30059040	All goods	0.00%
154	30059050	All goods	0.00%
155	30059060	All goods	0.00%
156	30059070	All goods	0.00%
157	30059090	All goods	0.00%
158	30064000	All goods	0.00%
159	32081010	All goods	0.00%
160	32081020	All goods	0.00%
161	32081030	All goods	0.00%
162	32081090	All goods	0.00%
163	32082010	All goods	0.00%
164	32082020	All goods	0.00%
165	32082030	All goods	0.00%
166	32082090	All goods	0.00%
167	32089011	All goods	0.00%
168	32089019	All goods	0.00%
169	32089021	All goods	0.00%
170	32089022	All goods	0.00%
171	32089029	All goods	0.00%
172	32089030	All goods	0.00%

173	32089041	All goods	0.00%
174	32089049	All goods	0.00%
175	32089050	All goods	0.00%
176	32089090	All goods	0.00%
177	32091010	All goods	0.00%
178	32091090	All goods	0.00%
179	32099010	All goods	0.00%
180	32099020	All goods	0.00%
181	32099090	All goods	0.00%
182	34011110	All goods	0.00%
183	34011120	All goods	0.00%
184	34011190	All goods	0.00%
185	34011911	All goods	5.00%
186	34011919	All goods	5.00%
187	34011920	All goods	5.00%
188	34011930	All goods	5.00%
189	34011941	All goods	5.00%
190	34011942	All goods	5.00%
191	34011990	All goods	5.00%
192	34012000	All goods	5.00%
193	34013011	All goods	0.00%
194	34013012	All goods	0.00%
195	34013019	All goods	0.00%
196	34013090	All goods	0.00%
197	34024900	All goods	0.00%
198	34025000	All goods	0.00%
199	34029011	All goods	4.00%
200	34029012	All goods	4.00%
201	34029019	All goods	4.00%
202	34029020	All goods	0.00%
203	34029030	All goods	4.00%
204	34029041	All goods	0.00%
205	34029042	All goods	0.00%
206	34029049	All goods	4.00%
207	34029051	All goods	0.00%
208	34029052	All goods	4.00%
209	34029059	All goods	4.00%
210	34029091	All goods	4.00%
211	34029092	All goods	0.00%

212	34029099	All goods	4.00%
213	39172110	All goods	0.00%
214	39172190	All goods	0.00%
215	39172200	All goods	0.00%
216	39172310	All goods	0.00%
217	39172390	All goods	0.00%
218	39172910	All goods	0.00%
219	39172920	All goods	0.00%
220	39172930	All goods	0.00%
221	39172940	All goods	0.00%
222	39172950	All goods	0.00%
223	39172990	All goods	0.00%
224	39173910	All goods	0.00%
225	39173920	All goods	0.00%
226	39173990	All goods	0.00%
227	39174000	All goods	5.00%
228	39191000	All goods	5.00%
229	39199010	All goods	5.00%
230	39199020	All goods	7.00%
231	39199090	All goods	9.00%
232	39201011	All goods	7.00%
233	39201012	All goods	7.00%
234	39201013	All goods	0.00%
235	39201019	All goods	7.00%
236	39201091	All goods	5.00%
237	39201092	All goods	5.00%
238	39201093	All goods	0.00%
239	39201099	All goods	5.00%
240	39211100	All goods	5.00%
241	39211900	All goods	0.00%
242	39231010	All goods	5.00%
243	39231020	All goods	5.00%
244	39231030	All goods	5.00%
245	39231040	All goods	5.00%
246	39231090	All goods	5.00%
247	39232100	All goods	6.00%
248	39232990	All goods	9.00%
249	39233010	All goods	9.00%
250	39233090	All goods	5.00%
251	39235010	All goods	5.00%

252	39235090	All goods	5.00%
253	39239010	All goods	5.00%
254	39239020	All goods	5.00%
255	39239090	All goods	5.00%
256	39269010	All goods	5.00%
257	39269021	All goods	5.00%
258	39269029	All goods	5.00%
259	39269031	All goods	5.00%
260	39269039	All goods	5.00%
261	39269041	All goods	5.00%
262	39269049	All goods	5.00%
263	39269051	All goods	5.00%
264	39269059	All goods	5.00%
265	39269061	All goods	5.00%
266	39269069	All goods	5.00%
267	39269071	All goods	5.00%
268	39269079	All goods	5.00%
269	39269080	All goods	5.00%
270	39269091	All goods	5.00%
271	39269099	All goods	5.00%
272	42021910	All goods	6.00%
273	42021920	All goods	5.00%
274	42021930	All goods	5.00%
275	42021940	All goods	5.00%
276	42021950	All goods	5.00%
277	42021960	All goods	5.00%
278	42021990	All goods	5.00%
279	42022110	All goods	5.00%
280	42022120	All goods	5.00%
281	42022190	All goods	5.00%
282	42022910	All goods	5.00%
283	42022990	All goods	5.00%
284	42023110	All goods	5.00%
285	42023120	All goods	5.00%
286	42023190	All goods	5.00%
287	42029100	All goods	5.00%
288	42029200	All goods	5.00%
289	42029900	All goods	5.00%
290	42031010	All goods	5.00%

291	42031090	All goods	4.00%
292	42050011	All goods	7.00%
293	42050019	All goods	7.00%
294	42050020	All goods	7.00%
295	42050090	All goods	7.00%
296	44209010	All goods	4.00%
297	44209090	All goods	4.00%
298	48192010	All goods	1.40%
299	48192020	All goods	1.40%
300	48192090	All goods	1.40%
301	48196000	All goods	1.40%
302	48219010	All goods	4.00%
303	48219090	All goods	4.00%
304	49019900	All goods	4.00%
305	49119910	All goods	0.00%
306	49119920	All goods	0.00%
307	49119990	All goods	0.00%
308	52051110	All goods	8.00%
309	52054410	All goods	8.00%
310	52081230	All goods	5.00%
311	52081990	All goods	10.00%
312	52082990	All goods	13.00%
313	52083990	All goods	13.00%
314	52084230	All goods	13.00%
315	52084929	All goods	10.00%
316	52085990	All goods	5.00%
317	52102990	All goods	13.00%
318	52111110	All goods	0.00%
319	52111900	All goods	10.00%
320	52112010	All goods	13.00%
321	52113990	All goods	13.00%
322	52114130	All goods	13.00%
323	52114200	All goods	13.00%
324	52114330	All goods	13.00%
325	52114990	All goods	13.00%
326	52115110	All goods	13.00%
327	52115220	All goods	13.00%
328	52115990	All goods	13.00%
329	54083300	All goods	13.00%
330	55161200	All goods	13.00%

331	60024000	All goods	0.00%
332	60029000	All goods	0.00%
333	60032000	All goods	0.00%
334	60041000	All goods (of artificial fibres)	3.60%
335	60062200	All goods	3.60%
336	60063200	All goods	3.60%
337	63021010	All goods	10.00%
338	63021090	All goods	10.00%
339	63022110	All goods	5.00%
340	63022190	All goods	13.00%
341	63022200	All goods	5.00%
342	63022900	All goods	10.00%
343	63024010	All goods	10.00%
344	63024020	All goods	10.00%
345	63024030	All goods	10.00%
346	63024040	All goods	10.00%
347	63024090	All goods	10.00%
348	63025110	All goods	10.00%
349	63025190	All goods	10.00%
350	63041100	All goods	10.00%
351	63041910	All goods	10.00%
352	63041920	All goods	0.00%
353	63041930	All goods	13.00%
354	63041940	All goods	10.00%
355	63041990	All goods	13.00%
356	63049110	All goods	0.00%
357	63049120	All goods	10.00%
358	63049190	All goods	10.00%
359	63049211	All goods	10.00%
360	63049219	All goods	10.00%
361	63049221	All goods	10.00%
362	63049229	All goods	10.00%
363	63049231	All goods	10.00%
364	63049239	All goods	10.00%
365	63049241	All goods	10.00%
366	63049249	All goods	10.00%
367	63049250	All goods	10.00%
368	63049260	All goods	10.00%
369	63049270	All goods	10.00%

370	63049281	All goods	10.00%
371	63049289	All goods	10.00%
372	63049291	All goods	10.00%
373	63049299	All goods	10.00%
374	63049300	All goods	5.00%
375	63049910	All goods	10.00%
376	63049991	All goods	10.00%
377	63049992	All goods	10.00%
378	63049999	All goods	10.00%
379	65050090	All goods	0.00%
380	70159010	All goods	4.00%
381	70159020	All goods	4.00%
382	70159090	All goods	4.00%
383	71023910	All goods	4.00%
384	71023990	All goods	4.00%
385	71049900	All goods	0.00%
386	71131921	All goods	0.00%
387	71131960	All goods	11.00%
388	71141110	All goods	11.00%
389	71141120	All goods	11.00%
390	71141920	All goods	11.00%
391	71141930	All goods	11.00%
392	71142020	All goods	11.00%
393	71142030	All goods	11.00%
394	71159010	All goods	4.00%
395	71159090	All goods	4.00%
396	71161000	All goods	4.00%
397	71162000	All goods	4.00%
398	71171910	All goods	11.00%
399	71171920	All goods	11.00%
400	71171990	All goods	11.00%
401	71179010	All goods	11.00%
402	71179090	All goods	11.00%
403	73069011	All goods	0.00%
404	73069019	All goods	0.00%
405	73069090	All goods	0.00%
406	76101000	All goods	0.00%
407	85340000	All goods	0.00%
408	85365010	All goods	4.00%
409	85365020	All goods	4.00%

410	85365090	All goods	4.00%
411	85369010	All goods	4.00%
412	85369020	All goods	4.00%
413	85369030	All goods	4.00%
414	85369090	All goods	4.00%
415	88040010	All goods	0.00%
416	88040020	All goods	0.00%
417	90014010	All goods	0.00%
418	90014090	All goods	0.00%
419	90015000	All goods	0.00%
420	90031100	All goods	0.00%
421	90031900	All goods	0.00%
422	90039000	All goods	0.00%
423	90041000	All goods	0.00%
424	90049010	All goods	0.00%
425	90049020	All goods	0.00%
426	90049090	All goods	0.00%
427	90182000	All goods	0.00%
428	90183100	All goods	0.00%
429	90183210	All goods	0.00%
430	90183220	All goods	0.00%
431	90183230	All goods	0.00%
432	90183290	All goods	0.00%
433	90183910	All goods	0.00%
434	90183920	All goods	0.00%
435	90183930	All goods	0.00%
436	90183990	All goods	0.00%
437	90185010	All goods	0.00%
438	90185020	All goods	0.00%
439	90185030	All goods	0.00%
440	90185090	All goods	0.00%
441	90189011	All goods	3.00%
442	90189012	All goods	3.00%
443	90189019	All goods	3.00%
444	90189021	All goods	3.00%
445	90189022	All goods	3.00%
446	90189023	All goods	3.00%
447	90189024	All goods	3.00%
448	90189025	All goods	3.00%

449	90189029	All goods	3.00%
450	90189031	All goods	3.00%
451	90189032	All goods	3.00%
452	90189041	All goods	3.00%
453	90189042	All goods	3.00%
454	90189043	All goods	3.00%
455	90189044	All goods	3.00%
456	90189091	All goods	3.00%
457	90189092	All goods	3.00%
458	90189093	All goods	3.00%
459	90189094	All goods	3.00%
460	90189095	All goods	3.00%
461	90189096	All goods	3.00%
462	90189097	All goods	3.00%
463	90189098	All goods	3.00%
464	90189099	All goods	3.00%
465	90212900	All goods	0.00%
466	91031000	All goods	0.00%
467	91052900	All goods	7.10%
468	91081100	All goods	0.00%
469	91081900	All goods	0.00%
470	91089000	All goods	0.00%
471	91091010	All goods	1.40%
472	91091090	All goods	1.40%
473	91099000	All goods	1.40%
474	91118000	All goods	0.00%
475	91131000	All goods	0.00%
476	91132010	All goods	0.00%
477	91132090	All goods	0.00%
478	91139010	All goods	4.00%
479	91139090	All goods	4.00%
480	91149040	All goods	0.00%
481	91143010	All goods	4.00%
482	91143020	All goods	4.00%
483	91149030	All goods	0.00%
484	91149091	All goods	0.00%
485	91149092	All goods	0.00%
486	95030010	All goods	8.00%
487	95030020	All goods	8.00%
488	95030091	All goods	0.00%

489	95030099	All goods	0.00%
490	96033010	All goods	0.00%
491	96033020	All goods	0.00%
492	96033090	All goods	0.00%
493	96180000	All goods	0.00%".

2. This notification shall come into force on the 1st day of April, 2026.

[F. No. CBIC-190354/49/2021-TRU]

DHEERAJ SHARMA, Under Secy.

Note: The principal notification No. 25/2021-Customs, dated the 31st March, 2021 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 241(E), dated the 31st March, 2021, and was last amended by notification No. 22/2025-Customs, dated the 28th March, 2025, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 210 (E), dated the 28th March, 2025.