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SUB-SECTION (i)]

GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
(DEPARTMENT OF REVENUE)

Notification No. 19/2026-Customs

New Delhi, the 30<sup>th</sup> May, 2026

G.S.R. ....(E).— In exercise of the powers conferred by sub-section (1) of section 25 of the Customs Act, 1962 (52 of 1962) read with section 124 of the Finance Act, 2021 (13 of 2021), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the goods of the description specified in column (3) of the Table below, falling under the heading of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the 'Customs Tariff Act'), specified in the corresponding entry in column (2) of the said Table, when imported into India, from the whole of the duty of customs leviable thereon under the First Schedule to the Customs Tariff Act and from the whole of the Agriculture Infrastructure and Development Cess leviable thereon under the said section of the Finance Act, 2021 (13 of 2021), namely: -

**TABLE**

<b>Sl. No.</b>	<b>Heading</b>	<b>Description of Goods</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	5201	Cotton

2. This notification shall come into force with effect from the 01<sup>st</sup> day of June, 2026, and shall remain in force up to and inclusive of the 31<sup>st</sup> day of October, 2026.

[F. No. CBIC-190354/288/2021-TO(TRU-I)]

(Dheeraj Sharma)  
Under Secretary