Circular No. 42/2026-Customs

No. 528/03/2026-STO(TU)
Government of India
Ministry of Finance
(Department of Revenue)
(Central Board of Indirect Taxes & Customs)

Room No. 16049, Kartavya Bhavan 1,
New Delhi, dated 24th September, 2026.

To,

All Principal Chief Commissioners/ Chief Commissioners of Customs/ Customs (Preventive),
All Principal Chief Commissioners/ Chief Commissioners of Customs & Central tax,
All Principal Commissioners/ Commissioners of Customs/ Customs (Preventive),
All Principal Director Generals/ Director Generals under CBIC.

Madam/ Sir,

Subject: Mandatory additional qualifiers in export declarations in respect of certain textile products w.e.f. 01.11.2026 - reg.

Reference is invited to the Circular 55/2020-Customs dated 17.12.2020 wherein, importers were advised to voluntarily declare the complete description of imported goods and certain additional qualifiers for imported items such as scientific names, IUPAC names, brand name etc., as applicable to reduce queries and improve the efficiency of assessment.

2. Amongst the products exported, it has been noted thatseveral woven and knitted fabrics used in the manufacture of Fire/Flame Retardant (FR) textile products are presently classifiable under various tariff items of Chapters 52, 55 and 60 of the First Schedule to the Customs Tariff Act, 1975. As these tariff items cover non-FR textile products also, such products cannot be distinguished electronically on the basis of tariff classification alone, resulting in difficulties in their identification for the purposes of implementation of the Production Linked Incentive (PLI) Scheme for Textiles.

3. Accordingly, in terms of the provisions of Shipping Bill (Electronic Integrated Declaration and Paperless Processing) Regulations, 2019, it has been decided to enable the mandatory additional qualifiers/ identifiers for the tariff items specified in the Annexure to this Circular. The said qualifiers/identifiers shall be required to be mandatorily declared while filing export declarations in the Customs Automated System **with effect from 01.11.2026**.

24/09/2026

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4. Suitable Public Notice may kindly be issued for the guidance of the Trade. Any difficulties faced or doubts arising in the implementation of this Circular may please be brought to the notice of the Board.

Hindi version follows.

Yours faithfully,

24/9/2026

(Munesh Kumar Meena)
OSD (Tariff Unit),
Customs Policy Wing.

Annexure

Tariff Items	Info Type CD	Qualifier	Description
52121100, 52121200, 52121300, 52121400, 52121500, 52122100, 52122200, 52122300, 52122400, 52122500			
55121110, 55121120, 55121910, 55121920, 55121990, 55122110, 55122120, 55122910, 55122920, 55122990, 55129110, 55129120, 55129910, 55129920, 55129990			
55131110, 55131120, 55131210, 55131220, 55131310, 55131320, 55131910, 55131920, 55132100, 55132300, 55132900, 55133100, 55133900, 55134100, 55134900			
55141110, 55141120, 55141210, 55141220, 55141910, 55141920, 55142100, 55142200, 55142300, 55142900, 55143011, 55143012, 55143013, 55143019, 55144100, 55144200, 55144300, 55144900			
55151110, 55151120, 55151130, 55151140, 55151190, 55151210, 55151220, 55151230, 55151240, 55151290, 55151910, 55151920, 55151930, 55151940, 55151990, 55152110, 55152120, 55152130, 55152140, 55152190, 55152910, 55152920, 55152930, 55152940, 55152990, 55159110, 55159120, 55159130, 55159140, 55159190, 55159910, 55159920, 55159930, 55159940, 55159950, 55159990	CHR	FR001	Flame Retardant Fabric

24/9/2026

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55161110, 55161120, 55161200, 55161300, 55161410, 55161420, 55161490, 55162110, 55162120, 55162200, 55162300, 55162400, 55164110, 55164120, 55164200, 55164300, 55164400, 55169110, 55169120, 55169200, 55169300, 55169400						
60041000, 60049000						
60062100, 60062200, 60062300, 60062400, 60063100, 60063200, 60063300, 60063400, 60064100, 60064200, 60064300, 60064400, 60069000						
52121100, 52121200, 52121300, 52121400, 52121500, 52122100, 52122200, 52122300, 52122400, 52122500						
55121110, 55121120, 55121910, 55121920, 55121990, 55122110, 55122120, 55122910, 55122920, 55122990, 55129110, 55129120, 55129910, 55129920, 55129990						
55131110, 55131120, 55131210, 55131220, 55131310, 55131320, 55131910, 55131920, 55132100, 55132300, 55132900, 55133100, 55133900, 55134100, 55134900						
55141110, 55141120, 55141210, 55141220, 55141910, 55141920, 55142100, 55142200, 55142300, 55142900, 55143011, 55143012, 55143013, 55143019, 55144100, 55144200, 55144300, 55144900						
55151110, 55151120, 55151130, 55151140, 55151190, 55151210, 55151220, 55151230, 55151240, 55151290, 55151910, 55151920, 55151930, 55151940, 55151990, 55152110, 55152120, 55152130, 55152140, 55152190, 55152910, 55152920, 55152930, 55152940, 55152990, 55159110, 55159120, 55159130, 55159140, 55159190, 55159910, 55159920, 55159930, 55159940, 55159950, 55159990					CHR	FR009	Other than Flame Retardant Fabric
55161110, 55161120, 55161200, 55161300, 55161410, 55161420, 55161490, 55162110, 55162120, 55162200, 55162300, 55162400, 55164110, 55164120, 55164200, 55164300, 55164400, 55169110, 55169120, 55169200, 55169300, 55169400						
60041000, 60049000						
60062100, 60062200, 60062300, 60062400, 60063100, 60063200, 60063300, 60063400, 60064100, 60064200, 60064300, 60064400, 60069000						

24/3/2026

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