

Ministry of Finance



## CBIC introduces one-time relief measure for eligible units in SEZs to sell manufactured goods in Domestic Tariff Area (DTA) at concessional customs duty rates to address concerns arising due to global trade disruptions, as announced in Union Budget 2026–27

Relief to be effective from April 1, 2026 to March 31, 2027 via Customs notification with 31st March, 2025, being the cut-off date for eligibility of operational SEZ units

Minimum 20% value addition mandated for manufactured goods cleared under the relief window.

Relief retains export focus with select sensitive sectors excluded to safeguard domestic industry; DTA sales capped at 30% of past peak export performance in any of three immediately preceding financial years

Posted On: 01 APR 2026 2:05PM by PIB Delhi

In pursuance of the Union Budget 2026-27 announcement to address the concerns faced by the manufacturing units in the Special Economic Zones (SEZ) due to ongoing global trade disruptions, the Central Board of Indirect Taxes and Customs (CBIC) today introduced a special one-time relief measure to facilitate sales by eligible manufacturing units in SEZs to the Domestic Tariff Area (DTA) at concessional rates of duty.

The Union Budget announcement is being implemented through an exemption notification issued under section 25 of the Customs Act, 1962, for the manufactured goods cleared by SEZ units to DTA and will be in force with effect from 1<sup>st</sup> April 2026 till 31<sup>st</sup> March 2027 (*notification No. 11/2026- Customs dated 31.03.2026*).

While determining the concessional rates for eligible SEZ units under this relief window, due care has been taken to ensure a level playing field for the units working in the DTA.

Under this relief window, concessional rates of customs duty have been prescribed for notified goods as per the details below:

<b>Present customs duties (including BCD, AIDC, Health Cess)</b>	<b>Concessional rate for eligible SEZ units under the relief window</b>
<b>7.5%</b>	6.5%
<b>10%</b>	9%
<b>12.5%, 15%</b>	10%
<b>20%</b>	12.5%
<b>Between 20% and 30%</b>	15%
<b>Between 30% and 40%</b>	20%

The SEZ units claiming benefit under this relief window should have commenced production of goods on or before 31.03.2025.

The goods manufactured by such units, for which benefit is claimed under this relief window, should have undergone value addition of minimum 20% over the inputs.

The emphasis on exports by SEZ units shall remain. DTA sales at concessional rates by the eligible SEZ units shall not be more than 30% of the highest annual FOB value of exports in any of three immediately preceding financial years.

The relief window will be implemented through CBIC's automated system and the assessment of bills of entry for DTA clearances under this relief window will be done under the faceless assessment mechanism.

Further, certain sectors have been excluded from this relief window on account of certain sensitivities and to protect the domestic industry.

A detailed FAQs are also being issued for further clarification.

**[CLICK HERE FOR NOTIFICATION No. 11/2026-CUSTOMS](#)**

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