



# GRC BULLETIN

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## MOF

Extension of the temporary exemption of customs  
duty on cotton imports

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# #1

## TAX LAWS

### Authority

Central Board of  
Indirect Taxes &  
Customs (CBIC)

### Circular Date

Aug 28, 2025

### Circular Number

Notification No.  
36/2025-Customs

### Effective Date

Aug 28, 2025

## MINISTRY OF FINANCE NOTIFIES THE EXTENSION OF THE TEMPORARY EXEMPTION OF CUSTOMS DUTY ON COTTON IMPORTS

### *Applicability:*

- *Applies to importers/exporters availing benefits under Notification No. 35/2025-Customs.*
- *Likely relates to customs duty exemptions/reductions (as covered in the original notification).*
- *Beneficiaries get 3 more months to claim the relief*

### **What was different?**

- In the previous notification (No. 35/2025-Customs), the benefit/exemption remained effective until 30th September 2025.
- This updated amendment prolongs the validity until December 31, 2025.
- No other terms or rates have been modified. The Government is authorized to grant exemptions or relaxations on customs duties if it serves the public interest.
- Previously, under Notification No. 35/2025-Customs (18th August 2025), certain concessions were provided in customs duty, applicable until 30th September 2025.
- Numerous industries/importers asked for an extension to utilize this benefit, as the previous deadline was too brief.
- The Government examined this and acknowledged that extending the timeline to assist businesses was important.
- Currently, with Notification No. 36/2025-Customs (28th August 2025), the deadline is extended by 3 months, now until 31st December 2025.
- This implies that everyone eligible for the duty relief under Notification No. 35/2025 can now keep benefiting from it for one more quarter.
- No additional alterations have been implemented—the terms, extent, and recipients stay unchanged. The extension applies solely to the date.
- The amendment is anticipated to assist importers by alleviating immediate cost pressures and providing them with greater flexibility.

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- If you previously received a customs exemption until September, you can now benefit from it until December 2025.
- This demonstrates the Government's strategy of fostering trade and industry while considering public interest.

In summary, Notification No. 36/2025-Customs (28th August 2025) is a straightforward yet significant update as it maintains the essence of the customs exemption while merely prolonging its accessibility from 30th September 2025 to 31st December 2025. This extension provides importers and businesses with essential additional time, cost savings, and flexibility, demonstrating the Government's aim to facilitate trade and lessen compliance strain while continuing to protect public interest.

**SOURCE:** [Click here for more details](#)



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