



THE PLASTICS EXPORT
PROMOTION COUNCIL

दि प्लास्टिक एक्स्पोर्ट प्रमोशन कौन्सिल

(भारत सरकार, वाणिज्य एवं उद्योग मंत्रालय, वाणिज्य विभाग द्वारा प्रायोजित)

THE PLASTICS EXPORT PROMOTION COUNCIL

(Sponsored By The Ministry Of Commerce & Industry, Deptt. Of Commerce, Government Of India)

Ref No: Plex/Cir/363

Date: 03.08.2026

To
All Members of Plexconcil/COA

Dear Sir/Madam,

Subject: Regarding inputs: Issues of Inverted Duty Structure (IDS) in Petrochemical Sector.

We wish to inform that the Plexconcil has received a communication from the Department of Chemicals and Petrochemicals, Ministry of Chemicals & Fertilizers, Government of India, to collate industry feedback regarding the Inverted Duty Structure (IDS) currently affecting the petrochemicals and plastics value chains. The Department is initiating a comprehensive review of the Basic Customs Duty (BCD) and GST frameworks to identify duty inversion instances that may require rationalization or revision

In this context members are requested to provide the information/details for each identified Raw Material as well as Finished Product in the following format.

S. No.	Product Name	HS Code (Finished Product)	HS Code (Key Inputs/Raw Materials)	Basic Customs Duty (Finished Product)	Basic Customs Duty (Inputs)	Nature of Inversion (Duty/GST)
1						
2						

Please submit your inputs/response to bharti@plexconcil.org and shilpa@plexconcil.org till **05.08.2026**.

Regards

Bharti Parave

Dy. Director (Trade and Policy)

PLEXCONCIL