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: Plexh/Cir/547

Date: 02.11.2026

To,

All Members of Plexconcil/ COA

Dear Sir / Madam,

Subject: Request for Inputs – Review of Customs Duty Exemptions/Concessional Rates for Union Budget 2027–28

The Department of Chemicals and Petrochemicals, Ministry of Chemicals and Fertilizers, Government of India, has requested inputs in connection with the Department of Revenue's review of customs duty concessions/exemptions under Notification No. 45/2025-Customs dated 24th October 2025, as part of the Union Budget 2027–28 exercise.

The review covers conditional exemption entries under Notification No. 45/2025-Customs as well as other standalone exemption notifications.

The list of exemptions due for review is enclosed as follows:

- **Annexure I:** Statutory Review : **https://membership.plasticsepc.org/mails_images/20261102031824.docx**
- **Annexure II:** Unconditional Exemptions **https://membership.plasticsepc.org/mails_images/20261102031914.docx**

The statutory review includes concessions expiring on **31st March 2027 / 30th September 2027**.

Members are requested to examine the relevant entries and share their views on whether the exemptions/concessional rates should be **continued, withdrawn or allowed to lapse**.

Where continuation is recommended, members are requested to provide detailed justification supported by relevant data on domestic production, imports, existing capacity, planned investments, etc., clearly indicating the product description, HS code and relevant serial number in the enclosed annexures.

You may share your inputs to: **bharti@plexconcil.org; shilpa@plexconcil.org** latest by **4th November 2026** to enable the Council to consolidate and submit industry inputs within the deadline.

Your timely response will help us draft an industry-backed recommendation to the government.

Best regards

Bharti Parave

Director (Trade & Policy)

Plexconcil