

[TO BE PUBLISHED IN THE GAZETTE OF INDIA EXTRAORDINARY PART-II,
SECTION 3, SUB-SECTION (ii)]

Government of India Ministry
of Commerce & Industry
Department of Commerce Directorate
General of Foreign Trade
Vanijya Bhawan, New Delhi

Notification No. 31/2026-2027

New Delhi, Dated: 20/08/2026

S.O. (E): In exercise of powers conferred by Section 3 of FT (D&R) Act, 1992, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy, 2023, as amended from time to time, the Central Government hereby amends the import policy condition for 'Raw Sugar' classified under Exim Code 170114 of Chapter 17 of ITC (HS), 2022 — Schedule-1 (Import Policy) as under:

Exim Code	Item Description	Policy	Existing Policy Condition	Revised Policy Condition
170114	Raw Sugar	Free	-	Import is "Free" subject to a Tariff Rate Quota (TRQ) of 10 lakh MT (duty-free) up to 31.10.2026, subject to the conditions specified below.

2. In addition to the TRQ of 10 lakh MT mentioned above, Advance Authorisations already issued under SION E52 are given a one-time option for conversion from the Advance Authorisation Scheme to the TRQ Scheme in respect of the quantity of Raw Sugar actually imported under such Advance Authorisations up to the date of this Notification. This will include refined sugar, already produced and to be produced out the imported raw sugar available under the Advance Authorisation.

3. The conversion is subject to payment of the exempted GST availed at the time of import, condition that the refined sugar manufactured out of the imported Raw Sugar shall be sold in the domestic market by 31.10.2026 and such other conditions as may be prescribed.

4. The DGFT shall specify the procedure for administering the TRQ and the one-time conversion from the Advance Authorisation Scheme to the TRQ Scheme through a Public Notice.

Effect of this Notification:

The import policy for raw sugar is amended to allow 10 Lakh MT of duty-free imports under TRQ till 31.10.2026.

Further, a one-time option is provided for conversion of Advance Authorisations already issued under SION E-52 to the TRQ Scheme, in respect of the quantity of Raw Sugar actually imported thereunder up to the date of this Notification subject to specified conditions.

This is issued with the approval of the Hon'ble Minister of Commerce & Industry.



(Lav Agarwal)

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