[TO BE PUBLISHED IN THE GAZETTE OF INDIA EXTRAORDINARY PART-I, SECTION-I]

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

Public Notice No. 27 /2026-2027
New Delhi, Dated: 20|08|2026

Subject: Modalities for Application and Distribution of TRQ for Import of 10 Lakh MT of Raw Sugar and one-time conversion from Advance Authorisation (AA) Scheme to Tariff Rate Quota (TRQ) Scheme-reg.

In exercise of powers conferred under Paragraphs 1.03 and 2.04 of the Foreign Trade Policy, 2015-2020, the Director General of Foreign Trade hereby prescribes the modalities for operationalisation of the TRQ Scheme for import of Raw Sugar notified vide Notification No. --/2026-2027 dated -- August 2026:

Modalities for the allocation of the 10 Lakh MT Tariff Rate Quota (TRQ) for Raw Sugar:

2. The criteria for eligibility and Application process are given as under:

i. Applications for TRQ are invited online from millers and refiners possessing their own functional capacity to convert raw sugar into white/refined sugar. The Application window is from 21.08.2026 till 28.08.2026.

ii. All applications for grant of TRQ authorisations shall be submitted online through the DGFT website (https://dgft.gov.in) --> Import Management System -->Tariff Rate Quota (TRQ)

iii. Applicants must submit a self-declaration of refining capacity, along with supporting evidence of the same in the form of a copy of Consent to Operate issued by the State Pollution Control Board or any other document evidencing the refining capacity of the entity.

iv. The details given in the applications will be subject to scrutiny, and any misdeclaration will entail suspension of IEC and would attract penal action under the Foreign Trade (Development and Regulation) Act, 1992, and the rules and orders made thereunder.

v. Preference in allocation shall be given to the importers who give an undertaking to complete such import by 15th October 2026.

3. The Exim Facilitation Committee (EFC) will evaluate applications taking into consideration various factors, inter alia, the refining capacity of the units and the total quantity requested and history of imports and such other relevant factors as may be deemed necessary.

4. On allocation of quota, the TRQ holders shall submit details of Letter(s) of Credit/confirmed contract to DGFT within 15 days of obtaining the TRQ authorisation. The submissions are to be made by filing an amendment application against the TRQ Authorisation.

5. All TRQ holders shall utilise the allocated TRQ quantity for import within the prescribed period. However, a TRQ holder may surrender any unutilised quantity within 15 days of the date of issue of the TRQ Authorisation, subject to payment of an amount equivalent to 0.5% of the CIF value of the surrendered quantity. Any quantity so surrendered may be reallocated by DGFT.

6. Failure to utilise or surrender the allocated quantity within the prescribed period shall constitute non-compliance with the conditions of the TRQ Authorisation and may, without prejudice to any other action permissible under law, attract action under the FT(D&R) Act, 1992, and the rules and orders made thereunder, including cancellation/reduction of the allocation and restriction from future TRQ allocations.

7. Other Applicable Conditions:

a. All imported Raw Sugar must be processed at the TRQ holder's own facility.

b. For every 1.05 KG of Raw Sugar covered under the TRQ Authorisation, the TRQ holder shall produce and sell 1 KG of Refined Sugar in the domestic market by 31.10.2026. Failure to comply with the same shall result in such action as may be permissible under law, including payment of applicable Customs duty and interest, as applicable.

c. The Raw Sugar imported under the TRQ shall be processed into White/Refined Sugar within a reasonable period after import and, in any event, sufficiently in advance to enable its sale in the domestic market by **31** October 2026.

Modalities for one-time conversion from Advance Authorisation (AA) Scheme to Tariff Rate Quota (TRQ) Scheme:

1. 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.

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.

2. The AA holders who wish to avail the option to convert from AA to TRQ scheme shall file a TRQ Application through the DGFT website (https://dgft.gov.in) --> Import Management System -->Tariff Rate Quota (TRQ). The Application window is from 21.08.2026 till 28.08.2026.

3. While filing such an application, the AA holder should submit the following:

a. A copy of the valid Advance Authorisation issued for SION E52.
b. A copy of the proof of GST paid against the applied quantity of Raw Sugar proposed for conversion.
c. A self-certified statement indicating the quantity and value of Raw Sugar imported and the quantity and value of Refined Sugar exported against the relevant Advance Authorisation up to the date of the Notification, i.e. -- August 2026.
d. A self-certified statement indicating the quantity of Raw Sugar available for processing, after accounting for the quantity already utilised in production/export wherever applicable.

4. For every 1.05 KG of Raw Sugar covered under the TRQ Authorisation, the TRQ holder shall produce and sell 1 KG of Refined Sugar in the domestic market by 31.10.2026. Failure to comply with the same shall result in such action as may be permissible under law, including payment of applicable Customs duty and interest, as per the provisions governing the Advance Authorisation Scheme, wherever applicable.

5. A statement of GST invoices evidencing the domestic sale of Refined Sugar, indicating the quantity of Refined Sugar sold in the domestic market, shall be submitted by the TRQ holders under this scheme on or before the 1st and 15th day of the month, with the final statement to be submitted by 1 November 2026.

6. The refined sugar already produced or subsequently produced from the eligible imported Raw Sugar shall be sold in the domestic market within the prescribed period. Failure to comply with the conditions of conversion or furnish the prescribed documents may result in cancellation of the conversion/TRQ Authorisation and such further action as may be permissible under law.

7. DGFT reserves the right to amend, modify, relax or withdraw any provision of this Public Notice, as may be considered necessary, subject to the Foreign Trade Policy and applicable law.

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(Issued from File No: 01/89/180/43/AM-26/PC-2(A)/ [E-47338])