

Department of Commerce  
Pre-Budget Proposals for the Year 2026-27

Update  
Proforma-II

1. Name of the division/Sector	
2. Name of the commodity/services	
3. a. Nature of proposal	
b. Classification	
c. Present level of Duties	
d. Proposed level of Duties	
e. Proposal (Old or New)	
f. Size of the domestic industry	
g. Issues related to inverted duty structure	
h. Revenue implication	
i. Impact of change in duty structure on domestic industry, if any	
j. Custom duty of the goods in ASEAN/SAARC countries	
k. Bound Rates of India in the WTO	
4. Justification of the Division in favour of the proposal	
5. Recommendations	
6. Brief title of the recommendation	