

No. K-78011/1/2026-TFS
Government of India
Ministry of Commerce & Industry
Department of Commerce
Trade Finance Services Section

Vanijya Bhawan, New Delhi-110023
Dated, the 27th July, 2026

OFFICE MEMORANDUM

Subject: Pre-Budget Proposals for the year 2027-28.

The undersigned is directed to state that every year, the Department of Commerce recommends revenue related **Pre-Budget Proposals** in respect of Direct and Indirect taxes, levies, proposals streamlining the procedures, etc. received from Commodity/Export Promotion Divisions of the Department/DGFT for incorporation in the forthcoming Union Budget to the Ministry of Finance.

2. In this regard, Export Promotion Councils (EPCs)/Commodity Boards/ Trade Promotion Organisations (TPOs) have been separately requested for proposals to be included in the Union Budget in the following **proforma** latest by **05.09.2026**.

Name of the Division:

S. No.	Name of the product	HS Code(s)/ relevant provisions	Proposals	Existing rates	Proposed rates	Reason/ Justification	Revenue implication, if any	Likely impact on exports	Additional information, if any	Views/ comments/ consent of line Min/ Deptt.

3. It is requested that the proposals/suggestions received from Export Promotion Councils, Commodity Boards, Trade-Industry Associations, etc. may be examined by concerned Administrative Division of this Department. Only those proposals/suggestions may be forwarded to TFS Section **latest by 21.09.2026**, in the prescribed format, which are primarily considered to be boosting exports and revenue related and have the approval of competent authority in DoC. Soft copies (Word/PPT format only) of the proposals may also be sent on email sushma.kindo@nic.in and moc_tfs@nic.in.

4. Further, in case of repeated proposals, the set of proposals forwarded during the last 03 years may also be forwarded indicating priority, while on the other hand, fresh proposals may be sent indicating priority viz 'High Priority' or 'Priority' proposals.

5. The following additional safeguards may be kept in mind while submitting proposals:

- i) The pre-budget proposals should be complete in all respects, properly categorized and HS Codes, wherever applicable, for each commodity must be provided.
- ii) The justification in support of each proposal should be restricted to 300 words. Additional information, if necessary, may be provided as an annexure.
- iii) While suggesting any changes in duty rates in respect of Indirect Taxes for specific commodities, all relevant quantitative information such as classification of Custom Tariff, price trend, incidence of duties, domestic demands and supply situation, details of import and exports, probable impact of proposed changes on industries.
- iv) **GST related changes are not required to be sent.**
- (v) While in respect of Direct Taxes, complete details and justification are forwarded while suggesting any change. It may also be indicated whether the suggestion relates to legislative changes in the Direct Tax law or not.
- vi) The Administrative Divisions may weigh the proposals based on industry's expectations and relevance to promotion of exports, which they consider as most crucial. The Admin Divisions may categorise proposals as 'High Priority' and 'Priority Proposals'.
- vii) Issues discussed year after year but never agreed to, may not be included.
- viii) Proposals, which are related to other line Ministries/Departments may not be considered and could be taken up with the concerned Ministry /Department for necessary action.

6. This issues with the approval of competent authority.


(Sushma Kindo)

Director

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1. All Addl. Secretaries/Joint Secretaries/Sr. Economic Adviser/Economic Advisers/Addl. DGFT in the Department of Commerce.
2. Director General, DGFT.
3. All Divisional Heads (Dir/DS)(Commodity/Export Promotion of Goods/Services) in Department of Commerce.