



सीमाशुल्कआयुक्तकाकार्यालय

नवसीमाशुल्कभवन, पणंबूर, मंगलूर-५७५०१०

OFFICE OF THE COMMISSIONER OF CUSTOMS

NEW CUSTOMS HOUSE, PANAMBUR, MANGALURU – 575 010

Telephone No.:0824-2408164, Website:bangalorecustoms.gov.in, Email:commr-cusmnglr@nic.in

Computer No.: 418890

Dated: As e-signed

सार्वजनिक सूचना सं. 11/2026

PUBLIC NOTICE NO. 11/2026

विषय: Eligible Manufacturer Importer' (EMI) को सीमा शुल्क के स्थगित भुगतान (Deferred Payment of Customs Duty) के लाभों का विस्तार।
Subject: **Extension of Deferred Payment of Customs Duty benefits to 'Eligible Manufacturer Importer' (EMI)– Reg.**

Attention of all trade, and stakeholders is invited to Circular No. 08/2026-Customs dated 28.02.2026 issued by the Central Board of Indirect Taxes and Customs (CBIC). Further, vide Notification No. 12/2026-Customs (N.T.) dated 01st February, 2026 permitting "Eligible Manufacturer Importer" (EMI) to avail the facility of deferred payment of Customs import duty under proviso to sub-section (1) of section 47 of the Customs Act, 1962. The facility of Deferred Payment of Customs Duty shall be made available to the eligible EMIs with effect from 01.04.2026

2. The following guidelines are hereby issued for the information of all concerned:

2.1. The facility of deferred payment of Customs import duty shall be governed by the Deferred Payment of Import Duty Rules, 2016, as amended. It is expected that the extension of this facility to the Eligible Manufacturer Importers shall expedite the Customs clearance of their imported goods at the Ports/Airports/ICDs. **The facility will be available to EMI till 31st March 2028** and it is expected that such approved EMI will be able to obtain AEO T2/T3 accreditations within such time which will enable EMI to have assured facilitation and priority treatment and avail other benefits available to AEO T2/T3. The existing benefits of AEO accredited entities will also be expanded.

2.2. The facility of deferred payment of Customs import duty shall be available to Eligible Manufacturer Importers which satisfy the following criterion:

a. **Manufacturer and Importer status:** Must be an importer as defined under section 2(26) of the Customs Act, 1962 and must be a manufacturer as defined

under section 2(72) of the CGST Act or; In case the applicant is not a manufacturer then he must be an importer sending their inputs/capital goods, without payment of tax, to a job worker for job work under the provision of Section 143 of CGST Act;

- b. **IEC:** Must have a valid Importer Exporter Code (IEC) issued by DGFT;
- c. **Customs footprint:** Must have filed not less than 25 EXIM documents (Bills of Entry/Shipping Bills) in the previous financial year preceding the date of application. For an MSME applicant, the minimum requirement for filing EXIM documents is relaxed to 10;
- d. **GST registration:** Must have at least one active GST Registration Certificate issued under the CGST/SGST Act, 2017;
- e. **Manufacturing declaration in the active GSTIN:** In case the applicant is a manufacturer, it must have declared in the FORM REG-01 (either Col. 16(d) or Col. 20(d)) of the active GSTIN, the nature of business activity being carried out at the mentioned premises as “factory/manufacturing”. Where the applicant has multiple active GST registrations, at least one active GSTIN must indicate the nature of business activity as “factory/manufacturing” in REG-01. In case the applicant is not a manufacturer but any of its active GSTINs sends their inputs/capital goods, without payment of tax, to a job worker for job work under the provision of Section 143 of the CGST Act, then such GSTIN must have filed the last two half-yearly GSTR ITC-04. Further, the job worker must also have an active GSTIN and must have declared in the FORM REG-01 (either Col. 16(d) or Col. 20(d)), the nature of business activity being carried out at the mentioned premises as “factory/manufacturing”. Where the job worker has multiple active GST registrations, at least one active GSTIN must indicate the nature of business activity as ‘factory/manufacturing’ in Form REG-01;
- f. **Turnover threshold:** The annual aggregate turnover of all GSTINs having the same PAN number of the applicant must exceed Rs. 5 Crore in the last financial year;
- g. **Business continuity:** Must have business activities for at least two (02) financial years preceding the date of application. In case of a manufacturer, the "date of commencement of business" of the active GST Registration (which has at least one premise where the nature of business activity being carried out is declared as "factory/manufacturing") must be prior to 02 financial years from the date of application. In case the applicant is not a manufacturer but any of its GSTINs send the inputs/capital goods, without payment of tax, to a job worker for job work under the provision of Section 143 of the CGST Act, then the date of such GST Registration must be prior to 02 financial years from the date of application;
- h. **GST compliance:** The applicant must have filed all pending GSTR-3B returns in respect of all active GSTINs, which were due for filing as on the date of submission of the application for availing the facility;
- i. **GST collected but not deposited:** There must not be any instances of duty collected by the applicant but not deposited with the Government under the CGST Act, 2017;

- j. **Central Excise and Service Tax collected but not deposited:** There must not be any instances of duty collected by the applicant but not deposited with the Government under either the Central Excise Act, 1944 or Chapter V of the Finance Act, 1994;
- k. **Insolvency/bankruptcy:** An applicant must be financially solvent during the two financial years preceding the date of application. The applicant should not be listed currently as insolvent, or in liquidation or bankruptcy. The applicants must submit a Certificate issued by a Chartered Accountant in the prescribed form;
- l. **Arrest/Convictions:** The applicant or its proprietor (in case of the proprietorship firms) or any of its partners (in case of the partnership firms) or any of its Board of Directors/Directors must not have been arrested or convicted for an offence under the Customs Act, 1962, the Central Excise Act, 1944, Chapter V of the Finance Act, 1994, or the CGST/SGST Act, 2017, or any other law for the time being in force;
- m. **Prosecution:** There must be no pending prosecution proceedings against the applicant or its proprietor (in case of the proprietorship firms) or any of its partners (in case of the partnership firms) or any of its Board of Directors/Directors under the Customs Act, 1962, the Central Excise Act, 1944, Chapter V of the Finance Act, 1994, or the CGST/SGST Act, 2017 or any other law for the time being in force;
- n. **Past rejection:** The applicant's earlier application for grant of approval as "Eligible Manufacturer Importer" must not have been rejected for the reason that an information or declaration submitted by the applicant in its earlier application was found to be false or a document submitted in the earlier application was found to be forged;
- o. **Past suspension:** The applicant's status as "Eligible Manufacturer Importer" granted in the past must not have been suspended on the grounds that an information or declaration submitted by the applicant in its earlier application for grant of approval as "Eligible Manufacturer Importer" was subsequently found to be false or a document submitted in the earlier application was found to be forged.

[**Explanation:** Existing AEO-T1 entities (including MSMEs) who meet the above eligibility criteria shall also be eligible to apply under this scheme.]

2.3. The Eligible Manufacturer Importer desirous of availing the facility of deferred payment of duty shall register and submit applications, *with effect from the 01st March, 2026* electronically on the web portal www.aeoindia.gov.in under the tab "Eligible Manufacturer Importer" in the prescribed form as per Appendix-I (attached to this PN) accompanied by upload of documents prescribed in Appendix-II (attached to this PN) and Appendix-III (attached to this PN). After scrutiny and satisfaction of eligibility conditions, the designated officer of Directorate of International Customs (DIC), CBIC shall approve the application as an "Eligible Manufacturer Importer". Further, at the time of granting approval, the designated officer of DIC, CBIC shall update the details in the Customs Automated System to enable the facility of deferred payment of duty. No further action will be required by the EMI in order to avail the facility.

2.4. Upon approval, the nodal person appointed/authorized by the EMI shall obtain ICEGATE login following the procedure laid down in the Advisory on 'www.icegate.gov.in'. The same is available on the following link (<https://www.icegate.gov.in/guidelines/registration-2>). The contact details of such nodal person shall be provided in ICEGATE login for verification and authentication. The nodal person shall authenticate all Customs related transactions on behalf of the EMI.

2.5. The eligible EMI intending to make deferred payment of Customs import duty shall indicate the same using flag "D" in the Payment Method Column of the Bill of Entry filed. In order to ensure that the facility of deferred payment of Customs import duty is availed only by the eligible importer, an option has been provided in ICEGATE login for the nodal person on behalf of the EMI, to acknowledge such intent and authenticate it using One Time Password (OTP) sent to his registered email address/ contact number. The nodal person would be able to authenticate multiple Bills of Entry at once. Only on such authentication, the Customs clearance would be provided for the subject consignment under the Deferred Payment of Import Duty Rules, 2016.

2.6. The due dates for making the deferred payment of Customs import duty are specified in rule 4 of the said Rules, and are reproduced for reference as follows:

- a. For goods corresponding to Bill of Entry returned for payment from 1st day to the last day of any month other than March, the duty shall be paid by the 1st day of the following month;
- b. For goods corresponding to Bill of Entry returned for payment from 1st day to 31st day of March, the duty shall be paid by 31st March.

2.7. The Eligible Manufacturer Importer may also have an option to select the challans belonging to the deferred period and pay the Customs import duty anytime, even before the due date, at his convenience.

2.8. The DIC has set up a dedicated helpline (Email: emihelpdesk-dic@gov.in; **Phone No. 011-23310014**) to receive from trade and industry any queries, suggestions, feedback, complaints, grievances, etc. and take necessary measures to address them in a time-bound manner.

3. Difficulties, if any, in implementation of this Public Notice may be brought to the notice of the Assistant/ Deputy Commissioner (Import), New Customs House, Mangalore through official email imports.mangaluru@gov.in.

(पी. विनीता सेखर / P. VINITHA SEKHAR)
सीमा शुल्क आयुक्त / Commissioner of Customs
मंगलुरु / Mangaluru

(Hindi version follows)

Copy to:

1. Office of the Chief Commissioner of Customs, Bengaluru Zone, Bengaluru, for information.
2. EDI Section for uploading on the Website.
3. CHA Association, Mangaluru
4. Notice Board, NCH, Mangaluru.