



केन्द्रीय उत्पाद शुल्क, सीमा शुल्क एवं सेवाकर, आयुक्त नागपुर – II का कार्यालय,  
तेलंगखेडी रोड, सिविल लाईन्स, पो.बॉ.सं. 81, नागपुर – 440 001.

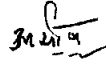
पब्लिक नोटिस नं. 10/2016-Cus.

दिनांक : 05/12/2016


विषय : Deferred Payment of Customs Duty – Regarding.

उपरोक्त विषय पर निदेशक (सीमा शुल्क), भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, उत्पाद एवं सीमा शुल्क के केन्द्रीय बोर्ड, नई दिल्ली द्वारा जारी किया गया परिपत्र क्र. 52/2016-सीमा शुल्क जो पत्र क्र. 450/81/2016-सीमा शुल्क IV दिनांक 15/11/2016 को जारी किया गया है उसकी प्रतिलिपी सूचना, मार्गदर्शन एवं कार्यवाही के लिए प्राप्त करें।

सभी संबंधित संगठनों/कार्यालयों से अनुरोध है कि वे परिपत्र की जानकारी अपने सभी सदस्य निर्माताओं एवं व्यापारियों को दें।

  
(आशिष चंदन)  
आयुक्त

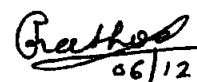
फा.सं.VIII(Cus)17-03/2015/CT/NGP-II/ 326  
संलग्न : यथोपरी

नागपुर, दि. 05/12/2016  


प्रतिलिपी :

1. आयुक्त (अपील), केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, नागपुर।
2. सहायक आयुक्त, केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, प्रभागीय प्रभाग/अधीक्षक रेंज प्रभारी, केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क आयुक्तालय, नागपुर – II.
3. सहायक आयुक्त, मेसर्स डिस्ट्रीब्यूशन लॉजिस्टिक ईन्फ्रास्ट्रक्चर्स प्रायवेट लिमिटेड, इंटिग्रेटेड लॉजिस्टिक पार्क, आय.सी.डी. बोरखेडी – 441 108.
4. सहायक आयुक्त, विधी/समीक्षा एवं अधिकरण/न्यायनिर्णयन/निवारक, केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क आयुक्तालय, नागपुर – II.
5. सहायक आयुक्त (संगणक), केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क मुख्यालय, नागपुर। यह अनुरोध है कि वे इस आदेश को कार्यालयीन वेब साइट पर अपलोड करें।
6. सभी व्यापार संगठन।
7. सभी वाणिज्य संगठन।
8. क्षेत्रीय सलाहकार समिती के सभी सदस्य (1) संगठित क्षेत्र (2) लघु उद्योग क्षेत्र।
9. लोक शिकायत निवारण समिती के सभी सदस्य।

भवदीय,

  
06/12/2016  
(उमेश राठोड)

सहायक आयुक्त (सीमा शुल्क तकनीकी)

Circular No. 52/2016-Cus

F.No.450/81/2016-Cus IV  
Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Excise and Customs)  
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New Delhi, dated the 15<sup>th</sup> November, 2016

To  
All Principal Chief Commissioners/Chief Commissioners of Customs /Customs (Preventive),  
All Principal Chief Commissioners/Chief Commissioners of Customs and Central Excise,  
All Principal Directors General/ Directors General,  
All Principal Commissioners/Commissioners of Customs / Customs (Preventive),  
All Principal Commissioners/ Commissioners of Customs and Central Excise.

Sir /Madam,

**Sub: Deferred payment of Customs duty –reg.**

Kind attention is invited to Customs Notification No. 134/2016-Customs (N.T) & 135/2016-Customs (N.T.) dated 2<sup>nd</sup> November, 2016 permitting Importers certified under Authorized Economic Operator Programme as AEO (Tier-Two) and AEO (Tier-Three) to make deferred payment of duty of Customs.

2. Every importer certified as AEO-T2/AEO-T3 shall obtain ICEGATE Login which is essential to avail benefits envisaged in the AEO Programme. Further, in order to avail the facility of deferred payment, every AEO-T2/AEO-T3 is advised to nominate a nodal person borne on their establishment who would be responsible for authenticating all the customs related transactions on behalf of the AEO. Since the option of deferred payment has been extended only to AEO (Tier-Two) and AEO (Tier-Three), it is important for the AEO to exercise due caution in nominating the AEO nodal person to prevent misuse of facility of deferred payment. The contact details of AEO nodal person shall also be provided in ICEGATE login to ensure that the information reaches in time at their registered mail for authentication.

3. As per rule 4 of the Deferred Payment of Import Duty Rules, an eligible importer who intends to avail the benefit of deferred payment shall intimate to the Principal Commissioner of Customs or the Commissioner of Customs, as the case may be, having jurisdiction over the port of clearance, his intention to avail the said benefit. An intimation addressed to the AEO Programme Manager with a copy to the Principal Commissioner(s) of Customs or the Commissioner(s) of Customs, as the case may be, having jurisdiction over the port(s) of clearance shall be considered as an intimation by an eligible importer of his intention to avail the said benefit.

4. The eligible importer who intends to make deferred payment shall indicate the same using flag "D" in the Payment Method column of Bill of Entry filed. In order to ensure that the facility of deferred payment is availed only by the eligible importer, option has been

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provided in ICEGATE Login for AEO Nodal person to acknowledge such intent and authenticate using One Time Password (OTP) sent to his registered e-mail address. The Nodal person would be able to authenticate multiple Bills of Entry at once. Only on such authentication by the eligible AEO importer, customs clearance would be provided for the consignment under deferred payment of duty Rules.

5. The due dates for deferred payment of import duty by eligible importers are specified in rule 6 of the said Rules. The eligible importer also has an option to select the challans belonging to the deferred period and pay at anytime, even before the due date at their convenience.

6. Reports regarding availing of deferred payment at each port are made available in ICES. The Principal Commissioners/ Commissioners of Customs may monitor the same for their jurisdiction.

7. Difficulties, if any, should be brought to the notice of the Board.

Yours faithfully

*Zubair Riaz*  
(Zubair Riaz) 13/11/16  
Director (Customs)