

केन्द्रीय उत्पाद शुल्क, सीमा शुल्क एवं सेवाकर, वर्धा आयुक्त का कार्यालय
तेलंगखेड़ी रोड, सिविल लाइन्स, पो.बा.सं. 81 : नागपुर - 440 001

पब्लिक नोटिस नं. 08/2016 - CUS

दिनांक - 09.12.2016

विषय : Deferred payment of Customs duty - Reg.

उपरोक्त विषय पर Director(Customs), Central Board of Excise & Customs, New Delhi के पत्र फा.सं.450/81/2016-Cus-IV दिनांक 15.11.2016 की 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।

संलग्न ; यथोपरी

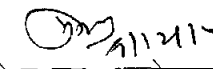

(आशिष चंदन)
आयुक्त

फा.सं.VIII(Cus)17-24/तकनिकी/ 2016/Wardha/ 577

नागपुर, दि. 12.2016

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1. मुख्य आयुक्त, केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, नागपुर।
2. आयुक्त (अपील), केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, नागपुर।
3. सहायक आयुक्त केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, प्रभागीय प्रभाग / अधीक्षक रेंज प्रभारी, केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क आयुक्तालय, वर्धा।
4. सहायक आयुक्त केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क, आई.सी. डी. वर्धा।
5. सहायक आयुक्त, तकनिकी / विधी / समीक्षा एवं अधिकरण / सीमा शुल्क तकनिकी / न्यायनिर्णयन / निवारक, केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क आयुक्तालय, वर्धा।
- ✓ 6. सहायक आयुक्त (संगणक), केन्द्रीय उत्पाद शुल्क एवं सीमा शुल्क आयुक्तालय, वर्धा।
अनुरोध है कि वे इस आदेश को कार्यालयीन वेब साइट पर अपलोड करें।
7. सभी व्यापार संगठन।
8. सभी वाणिज्य संगठन।
9. क्षेत्रीय सलाहकार समीती के सभी सदस्य (1) संगठित क्षेत्र (2) लघु उद्योग क्षेत्र।
10. लोक शिकायत निवारण समिती के सभी सदस्य।


(विरेन्द्र एन. धापोडकर)
सहायक आयुक्त (तकनिकी)

F.No.450/81/2016-Cus IV
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Excise and Customs)

New Delhi, dated the 15th 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 2nd 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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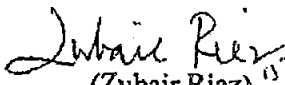
provided in ICEGATE Login for AEO Nodal person to acknowledge such intent and authenticate using One Time Password (OTP) sent to his registered e-mail address. The Nodal person would be able to authenticate multiple Bills of Entry at once. Only on such authentication by the eligible AEO importer, customs 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) 15/11/16
Director (Customs)