



केन्द्रीय उत्पाद शुल्क, सीमा शुल्क एवं सेवाकर के आयुक्त का कार्यालय  
OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, CUSTOMS & SERVICE TAX



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F.No. VIII(CUS)99/TA/PN/2016

Dated : 03<sup>rd</sup> January, 2017.

**PUBLIC NOTICE No. 09/CUSTOMS/2016**

**Subject : Deferred payment of Customs duty – Reg...**

Attention of all the Importers, exporters, Customs Brokers, Trade Associations and the Members of the Trade is invited to the Circular No. 52/2016-Customs dated 15.11.2016 issued by the Central Board of Excise and Customs, New Delhi 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.

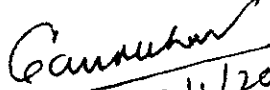
3. As per rule 4 of the Deferred Payment of Import Duty Rules, an eligible importer who intends to avail the benefit of deferred payment shall intimate to the Principal Commissioner of Customs or the Commissioner of Customs, as the case may be, having jurisdiction over the port of clearance, his intention 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.

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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 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. All Importers / Customs Brokers / Trade Associations and Members of the Trade are requested to note the contents of this public notice and circulate and publicize the amongst their member constituents.

  
(C.L. Mahar) 3/11/2017  
Commissioner

Copy submitted to :

- The Chief Commissioner, Central Excise, Customs & Service Tax, Nagpur Zone, Nagpur with reference to letter F.No. VIII(CUS)17-102/CCO/NZ/2016/11599 dated 24.11.2016.

Copy to : 1) Assistant Commissioner(Customs), ICD, Maliwada / Waluj.

- ✓ 2) Assistant Commissioner(Computer), C.Excise, Customs & Service Tax, Hdqrs. Aurangabad for uploading on the departmental website.
- 3) Hindi Section for translation.
- 4) Notice Board.
- 5) Trade Associations (As per Mailing List).