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Date: 18.07.2026

PUBLIC NOTICE No. 18/2026**Subject: Extension of Deferred Payment of Customs Duty benefits to ‘Eligible Manufacturer Importer’ (EMI) – reg.**

It is to brought to the notice of the trade and industry that vide Notification No. 12/2026-Customs (N.T.) dated 1st February, 2026, the Government has extended the facility of Deferred Payment of Customs Import Duty to Eligible Manufacturer Importers (EMIs). The facility is governed by the Deferred Payment of Import Duty Rules, 2016 (as amended). The facility will be available to approved EMIs with effect from 01 April 2026 and shall remain available until 31 March 2028. The Directorate of International Customs (DIC), CBIC will process applications and grant approvals. Only approved EMIs may avail the facility. The notice below summarises eligibility, application procedure, operational steps, payment timelines, compliance and contact details for trade queries. Please refer to the official circular for full legal text.

1. Who is Eligible?

An Eligible Manufacturer Importer (EMI) must satisfy all the eligibility criteria listed below:

Criteria	Requirement
Importer & Manufacturer Status	Must be an importer under the Customs Act, 1962 and a manufacturer under the CGST Act, 2017 (Section 2(72)) OR an importer sending inputs/capital goods to a job worker under Section 143 of the CGST Act.
Importer Exporter Code (IEC)	Valid IEC issued by DGFT.
Customs Footprint	Minimum 25 EXIM documents (Bills of Entry/Shipping Bills) filed in the preceding financial year (relaxed to 10 for MSMEs).
GST Registration	At least one active GST registration under CGST/SGST Act.
Manufacturing Declaration	At least one active GSTIN must have declared the nature of business activity as “factory/manufacturing” in REG-01 (Col. 16(d) or 20(d)). For non-manufacturers using job work, the relevant GSTIN must have filed the last two half-yearly GSTR ITC-04 and the job worker must have an active GSTIN with “factory/manufacturing” declared.
Turnover threshold	Aggregate annual turnover of all GSTINs under the same PAN must exceed Rs. 5 Crore in the last financial year.
Business Continuity	Business activity for at least two financial years preceding the date of application. For manufacturers, the GST registration date for the manufacturing GSTIN must be prior to two financial years from the date of application.

GST Compliance	All pending GSTR-3B returns for active GSTINs due on the date of application must be filed; no instances of GST collected but not deposited.
Central Excise and Service Tax.	There must not be any instances of duty collected by the applicant but not deposited with the Government.
Solvency and Financial Position	CA-certified financial solvency; An applicant must be financially solvent during the two financial years preceding the date of application.
Arrest/Convictions/ Prosecution.	No arrests, convictions, or pending prosecutions under indirect tax laws.
Past rejection & suspension	The earlier application for grant of approval must not have been rejected and applicant's status as "Eligible Manufacturer Importer" granted in the past must not have been suspended.

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

2. How to Apply

1. Application start date: 01 March 2026.
2. Application portal: Register and submit applications online at the AEO portal (aeoindia.gov.in) under the "Eligible Manufacturer Importer" tab.
3. Application form: Use Appendix-I (as per the circular). Upload documents listed in Appendix-II and Appendix-III (including IEC, PAN, GST certificates, Udyam if applicable, CA certificate with UDIN, audited financials, GSTR-9C where applicable, ITC-04 for job work cases, and other prescribed documents).
4. Approval authority: Designated officer, Directorate of International Customs (DIC), CBIC. After scrutiny and satisfaction of eligibility conditions, DIC will approve the applicant as an EMI and update details in the Customs automated system. No further action will be required by the EMI to avail the facility after approval.
5. Post-approval: The EMI must appoint/authorize a nodal person who will obtain ICEGATE login and authenticate Customs transactions on behalf of the EMI.

3. Operational Procedure for Trade

- Nodal person: Upon approval, the EMI's nodal person shall obtain ICEGATE login as per ICEGATE guidelines and register contact details for OTP-based authentication.
- Payment flag: While filing the Bill of Entry, the EMI must indicate intent to avail deferred payment by selecting payment flag "D" in the Payment Method column.
- Authentication: The nodal person must acknowledge and authenticate one or multiple Bills of Entry using OTP sent to the registered email/phone in ICEGATE. Only after nodal authentication will Customs provide clearance under the Deferred Payment Rules.
- Multiple BEs: The nodal person may authenticate multiple Bills of Entry in a single action for convenience.

4. Due Dates for Payment of Deferred Duty

As per Rule 4 of the Deferred Payment of Import Duty Rules, 2016, the due dates are:

Period of Import	Due Date for Payment
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Goods cleared from 1st to last day of any month (other than March)	By 1st day of the following month.
Goods cleared from 1st to 31st March	By 31st March.

Optional early payment: EMIs may select challans from the deferred period and pay Customs duty any time prior to the due date if they choose.

5. Compliance, Monitoring and Consequences

Monitoring: Reports on the availment of deferred payment at each Customs station are available to Principal Commissioner/Commissioner of Customs via ICES reports and dashboards. Commissioners should monitor timely payment for imports under their jurisdiction.

- **Non-payment or irregularities:** Instances of non-payment will be referred to the DIC, CBIC for appropriate action.
- **Suspension/revocation:** The designated officer of DIC may suspend or revoke EMI approval if the EMI becomes ineligible, provides false information, submits forged documents, or fails to pay deferred duty as required.
- **Legal consequences:** False declarations or forged documents may attract actions under relevant provisions of the Customs Act, 1962 and other applicable laws; applicants found to have submitted false information may be disqualified from future participation.

6. Trade Helpdesk and Contact Details

Contact Channel	Details
Email	emihelpdesk-dic@gov.in
Phone	011-23310014

Trade and industry are encouraged to use the dedicated helpline for queries, feedback, complaints and grievances. Any other implementation difficulties may be brought to the notice of the Board.

Digitally signed by
Varinder Kaur
Date: 18-07-2026
18:39:03

(Varinder Kaur)
Commissioner

Copy to:

1. The Pr Chief Commissioner of Customs, Delhi (Preventive) Zone, New Customs House, New Delhi.
2. Joint / Additional Commissioner of Customs Commissionerate, Ludhiana
3. Deputy/Assistant Commissioners of Customs Commissionerate, Ludhiana.
4. The Superintendent (EDI), Customs Commissionerate, Ludhiana.
5. The Ludhiana Customs Brokers Association (Regd.) 104, O.W.P.L. Complex, Phase-V, Focal Point, Ludhiana.
6. All PTFC/Trade Associations.