



कार्यालय: प्रधान आयुक्त सीमाशुल्क, मुन्दा,
सीमाशुल्क भवन, मुन्दा बंदरगाह, कच्छ, गुजरात- 370 421
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS:
CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370 421.
PHONE : 02838-271029 FAX : 271162

Public Notice No.-03/2017-18

Subject: Deferred payment of Customs duty -reg.

Attention of all Exporters/ Customs brokers /Shipping Lines/ Custodians and Members of Trade is invited to the Board's Circular Number 52/2016-Custom dated 15.11.2016 regarding deferred payment of Custom Duty.

2. 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.

3. 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.

4. 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.

5. 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.

6. 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.

7. 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.

8. Difficulty faced in this regard, if any, may be brought to the notice of this office.

पी वी आर रेड्डी
(पी व्ही आर रेड्डी)
(P. V. R. REDDY)

प्रधान आयुक्त /Principal Commissioner,

F. No. VIII/48- 03/PN/AG/CHM/2017-18
Copy to:

Date: 12.04.2017

1. The Chief Commissioner of Customs, Gujarat Zone, Ahmedabad.
2. The Principal Commissioner of Customs, Ahmedabad/ Kandla

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3. The Commissioner of Customs, Jamnagar.
4. The Additional Commissioners, Custom House, Mundra.
5. All Deputy/Assistant Commissioners, Custom House Mundra.
6. The Shipping Agent Association, Mundra.
7. The Customs Brokers Association, Mundra
8. The Container Freight Station Association, Mundra.
9. The Kandla custom House Agent Association, Kandla
10. M/s MICT, Terminal, Mundra.
11. M/s Adani Port & Special Economic Zone Ltd., Mundra.
12. Notice Board/Guard File.
13. EDI Section for uploading on the website

