



कार्यालय प्रधान आयुक्त सीमा शुल्क: नई सीमा शुल्क BLDG ,  
बालाजी मंदिर के पास, कांडला - 370 210 कच्छ , गुजरात फोन:  
02836-271468-469 फैक्स: 271467.  
Email :- [commr-cuskandla@nic.in](mailto:commr-cuskandla@nic.in)

F. No. S/20-249/AG/16-17

Date:-30.03.2017

## Public Notice No. 16/2017

### Subject: Deferred Payment of Customs Duty – reg

Attention of all Importers/Custom Brokers/Clearing Agents/Steamer Agents/Shipping Agents/Trade and Industry /Public is invited towards the Board Circular no. 52/2016 –Custom dated 15.11.2016 regarding deffered payment of Custom Duty.

2. Customs Notification No. 134/2016-Customs (N.T.) & 135/2016 Customs (N.T.) both dated 2<sup>nd</sup> Novmber, 2016 permitted the Importers certified under Authorized Economic Operator Programme as AEO (Tier –Two) and AEO (Tier-Three) to make deffered 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- T2 ana AEO-T3, it is important for the AEO to exercise due caution in nominating their 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 benefits 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. 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 of clearance shall be considered as intimation by an eligible importer of his intention to avail the said benefit.

5. The eligible importer who intends to make deffered 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 deffered 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 Email 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 to 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 deffered period and pay at any time, even before the due date at their convenience.

7. Reports regarding availing of deffered payment at each port are made available in ICES.

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

पी. वी. आर. रेड्डी  
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प्रधान आयुक्त  
कस्टम हाउस कांडला

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Copy to:-

1. The Chief Commissioner of Customs, Gujarat Zone, Ahmedabad.
2. The Principal Commissioner of Customs, CH Mundra.
3. The Development Commissioner, KASEZ, Gandhidham.
4. All Additional / Joint Commissioners of Customs, CH Kandla.
5. All Deputy/ Assistant Commissioner of Customs, CH Kandla.
6. The President, Kandla Custom House Agents Association, Gandhidham Chamber Of Commerce & Industry Building, Plot No.71, Sector No.8, 2Nd Floor, Room No.7, Gandhidham.
7. The President, Kandla Port Steamship Agents Association, No. 5, Chambers Bhawan, 2nd Floor, Sector 8, Plot No.71, Gandhidham.
8. The Gandhidham Chamber of Commerce & Industries, Plot No.71, Sector No.8, 2Nd Floor, Gandhidham.
9. The Chairman, KPT, Business Development Cell, P.O. Box 50, Administrative Building, Gandhidham.
10. The President, Kandla Timber association, "Timber Bhavan" Plot No. - 47, Sector-8, Gandhidham
11. The President, Kandla Liquid Tank Terminal Association, Maitri Bhavan, Opp. Post Office, Plot No. 18, Sector- I, Gandhidham.
12. The EDI Section, for uploading on Commissionerate's Website.
13. Notice Board.