

Circular No.08/2026-Customs

F. No. 450/81/2016-Cus IV

Government of India
Ministry of Finance
Department of Revenue
(Central Board of Indirect Taxes & Customs)

16049, 6th Floor (Wing-A), Kartavya Bhavan-I,
New Delhi, Dated the 28th February, 2026

To,

The Principal Chief Commissioner/ Chief Commissioner (Customs/ Customs Preventive / Customs and Central Tax)

All Principal Commissioners / Commissioners of Customs / Customs Preventive

All Principal Director Generals / Director General under CBIC.

Subject: Extension of Deferred Payment of Customs Duty benefits to 'Eligible Manufacturer Importer' (EMI) – reg.

Madam/Sir,

Kind attention is invited to Notification No. 12/2026-Customs (N.T.) dated 01st February, 2026 permitting "Eligible Manufacturer Importer" (EMI) to avail the facility of deferred payment of Customs import duty under proviso to sub-section (1) of section 47 of the Customs Act, 1962. The facility of Deferred Payment of Customs Duty shall be made available to the eligible EMIs with effect from 01.04.2026.

2. The facility of deferred payment of Customs import duty shall be governed by the Deferred Payment of Import Duty Rules, 2016, as amended. It is expected that the extension of this facility to the Eligible Manufacturer Importers shall expedite the Customs clearance of their imported goods at the Ports/Airports/ICDs. The facility shall be available to EMI till 31st March 2028 and it is expected that such approved EMI will be able to obtain AEO T2/T3 accreditations within such time which will enable EMI to have assured facilitation and priority treatment and avail other benefits available to AEO T2/T3. The existing benefits of AEO accredited entities will also be expanded.

3. The facility of deferred payment of Customs import duty shall be available to Eligible Manufacturer Importers which satisfy the following criterion:

a. **Manufacturer and Importer status:** Must be an importer as defined under

section 2(26) of the Customs Act, 1962 and must be a manufacturer as defined under section 2(72) of the CGST Act or; In case the applicant is not a manufacturer then he must be an importer sending their inputs/capital goods, without payment of tax, to a job worker for job work under the provision of Section 143 of CGST Act;

- b. **IEC:** Must have a valid Importer Exporter Code (IEC) issued by DGFT;
- c. **Customs footprint:** Must have filed not less than 25 EXIM documents (Bills of Entry/Shipping Bills) in the previous financial year preceding the date of application. For an MSME applicant, the minimum requirement for filing EXIM documents is relaxed to 10;
- d. **GST registration:** Must have at least one active GST Registration Certificate issued under the CGST/SGST Act, 2017;
- e. **Manufacturing declaration in the active GSTIN:** In case the applicant is a manufacturer, it must have declared in the FORM REG-01 (either Col. 16(d) or Col. 20(d)) of the active GSTIN, the nature of business activity being carried out at the mentioned premises as “factory/manufacturing”. Where the applicant has multiple active GST registrations, at least one active GSTIN must indicate the nature of business activity as “factory/manufacturing” in REG-01. In case the applicant is not a manufacturer but any of its active GSTINs sends their inputs/capital goods, without payment of tax, to a job worker for job work under the provision of Section 143 of the CGST Act, then such GSTIN must have filed the last two half-yearly GSTR ITC-04. Further, the job worker must also have an active GSTIN and must have declared in the FORM REG-01 (either Col. 16(d) or Col. 20(d)), the nature of business activity being carried out at the mentioned premises as “factory/manufacturing”. Where the job worker has multiple active GST registrations, at least one active GSTIN must indicate the nature of business activity as ‘factory/manufacturing’ in Form REG-01;
- f. **Turnover threshold:** The annual aggregate turnover of all GSTINs having the same PAN number of the applicant must exceed Rs. 5 Crore in the last financial year;
- g. **Business continuity:** Must have business activities for at least two (02) financial years preceding the date of application. In case of a manufacturer, the "date of commencement of business" of the active GST Registration (which has at least one premise where the nature of business activity being carried out is declared as “factory/manufacturing”) must be prior to 02 financial years from the date of application. In case the applicant is not a manufacturer but any of its GSTINs send the inputs/capital goods, without payment of tax, to a job worker for job work under the provision of Section

143 of the CGST Act, then the date of such GST Registration must be prior to 02 financial years from the date of application;

- h. **GST compliance:** The applicant must have filed all pending GSTR-3B returns in respect of all active GSTINs, which were due for filing as on the date of submission of the application for availing the facility;
- i. **GST collected but not deposited:** There must not be any instances of duty collected by the applicant but not deposited with the Government under the CGST Act, 2017;
- j. **Central Excise and Service Tax collected but not deposited:** There must not be any instances of duty collected by the applicant but not deposited with the Government under either the Central Excise Act, 1944 or Chapter V of the Finance Act, 1994;
- k. **Insolvency/bankruptcy:** An applicant must be financially solvent during the two financial years preceding the date of application. The applicant should not be listed currently as insolvent, or in liquidation or bankruptcy. The applicants must submit a Certificate issued by a Chartered Accountant in the prescribed form;
- l. **Arrest/Convictions:** The applicant or its proprietor (in case of the proprietorship firms) or any of its partners (in case of the partnership firms) or any of its Board of Directors/Directors must not have been arrested or convicted for an offence under the Customs Act, 1962, the Central Excise Act, 1944, Chapter V of the Finance Act, 1994, or the CGST/SGST Act, 2017, or any other law for the time being in force;
- m. **Prosecution:** There must be no pending prosecution proceedings against the applicant or its proprietor (in case of the proprietorship firms) or any of its partners (in case of the partnership firms) or any of its Board of Directors/Directors under the Customs Act, 1962, the Central Excise Act, 1944, Chapter V of the Finance Act, 1994, or the CGST/SGST Act, 2017 or any other law for the time being in force;
- n. **Past rejection:** The applicant's earlier application for grant of approval as "Eligible Manufacturer Importer" must not have been rejected for the reason that an information or declaration submitted by the applicant in its earlier application was found to be false or a document submitted in the earlier application was found to be forged;
- o. **Past suspension:** The applicant's status as "Eligible Manufacturer Importer" granted in the past must not have been suspended on the grounds that an information or declaration submitted by the applicant in its earlier application for grant of approval as "Eligible Manufacturer Importer" was subsequently found to be false or a document submitted in the earlier application was

found to be forged.

[Explanation: Existing AEO-T1 entities (including MSMEs) who meet the above eligibility criteria shall also be eligible to apply under this scheme.]

4. The Eligible Manufacturer Importer desirous of availing the facility of deferred payment of duty shall register and submit applications, with effect from the 01st March, 2026 electronically on the web portal www.aeoindia.gov.in under the tab “Eligible Manufacturer Importer” in the prescribed form as per Appendix-I accompanied by upload of documents prescribed in Appendix-II and Appendix-III. After scrutiny and satisfaction of eligibility conditions, the designated officer of Directorate of International Customs (DIC), CBIC shall approve the application as an “Eligible Manufacturer Importer”. Further, at the time of granting approval, the designated officer of DIC, CBIC shall update the details in the Customs Automated System to enable the facility of deferred payment of duty. No further action will be required by the EMI in order to avail the facility.

5. Upon approval, the nodal person appointed/authorized by the EMI shall obtain ICEGATE login following the procedure laid down in the Advisory on ‘www.icegate.gov.in’. The same is available on the following link (<https://www.icegate.gov.in/guidelines/registration-2>). The contact details of such nodal person shall be provided in ICEGATE login for verification and authentication. The nodal person shall authenticate all Customs related transactions on behalf of the EMI.

6. The eligible EMI intending to make deferred payment of Customs import duty shall indicate the same using flag “D” in the Payment Method Column of the Bill of Entry filed. In order to ensure that the facility of deferred payment of Customs import duty is availed only by the eligible importer, an option has been provided in ICEGATE login for the nodal person on behalf of the EMI, to acknowledge such intent and authenticate it using One Time Password (OTP) sent to his registered e-mail address/ contact number. The nodal person would be able to authenticate multiple Bills of Entry at once. Only on such authentication, the Customs clearance would be provided for the subject consignment under the Deferred Payment of Import Duty Rules, 2016.

7. The due dates for making the deferred payment of Customs import duty are specified in rule 4 of the said Rules, and are reproduced for reference as follows:

- i. For goods corresponding to Bill of Entry returned for payment from 1st day to the last day of any month other than March, the duty shall be paid by the 1st day of the following month;
- ii. For goods corresponding to Bill of Entry returned for payment from 1st day to 31st day of March, the duty shall be paid by 3rd March.

8. The Eligible Manufacturer Importer may also have an option to select the challans belonging to the deferred period and pay the Customs import duty anytime, even before the due date, at his convenience.

9. Reports regarding availment of deferred payment of Customs import duty at each Customs station of import is available to the Principal Commissioner/Commissioner of Customs in ICES in their standard reports and Commissioner dashboards. The Principal Commissioner/Commissioner of Customs may monitor the same for imports pertaining to his jurisdiction and ensure timely payment of the Customs import duty as per the said Rules. Instances of non-payment may be brought to the notice of DIC, CBIC. Further, the designated officer of DIC, CBIC may suspend/revoke such approval granted under para 4 of this circular, if the EMI becomes ineligible for the facility of deferred payment of Customs import duty at any point in time.

10. The DIC has set up a dedicated helpline (*Email: emihelpdesk-dic@gov.in; Phone No. 011-23310014*) to receive from trade and industry any queries, suggestions, feedback, complaints, grievances, etc. and take necessary measures to address them in a time-bound manner. Any other difficulties in implementation may be brought to the notice of the Board.

Hindi version follows.

Yours faithfully,



(Indrajit Panda)

Under Secretary to the Government of India
Customs Policy Wing, CBIC

APPENDIX-I

Application Form for Approval of Eligible Manufacturer Importer (EMI)

PART A: GENERAL DETAILS

Sr. No	Particulars	Details	Documents to be submitted
1	Importer Exporter Code (IEC)		IEC copy
2	Legal name of the Applicant: (as mentioned in the Permanent Account Number)		Copy of PAN
3	Address of the Applicant (as per IEC)		
4	Permanent Account Number (PAN): (enter PAN of the applicant; in case of proprietorship concern, PAN of the individual)		Copy of PAN
5	Trade name, if any, as per GSTIN		Copy of GST Registration Certificate
6	Constitution of business (please select the appropriate one) Proprietorship Partnership Private Limited Company Public Limited Company Limited Liability Partnership Public Sector Undertaking Government Department Hindu Undivided Family Others (please specify)		
7(a)	Is the applicant an MSME?	Yes/No	
7(b)	If yes, please indicate the UDYAM Registration Number		Udyam Certificate
8(a)	Is the applicant an AEO T1?	Yes/No	
8(b)	If yes, please provide the AEO Certificate Number.		

9(a)	Total number of Customs documents (BE/SB) filed during the last FY (Minimum 25 Documents for Non-MSME and 10 Documents for MSME Applicants)		
9(b)	Number of BEs:		
9(c)	Number of SBs:		
10	List of all the GST registrations of the applicant.		
10(a)	GSTIN 1		Copy of GST certificates for each registration
10(b)	GSTIN 2		Copy of GST certificates for each registration
10(c)	GSTIN 3...		Copy of GST certificates for each registration
11	Whether all pending GSTR-3B returns in respect of all active GSTINs, which were due for filing as on the date of submission of the application have been filed? (GSTIN-wise details should be provided)		
11(a)	GSTIN 1	(Yes/ No)	
11(b)	GSTIN 2	(Yes/ No)	
11(c)	GSTIN 3...	(Yes/ No)	
12	Whether there is any liability on the applicant, on account of 'where GST has been collected from customers but not deposited to the government'? (GSTIN-wise details should be provided for all the		

	GSTINs)		
12(a)	GSTIN 1	(Yes/ No)	
12(b)	GSTIN 2	(Yes/ No)	
12(c)	GSTIN 3...	(Yes/ No)	
13	Annual aggregate turnover for the last F.Y. for all GSTINs under the PAN (GSTIN-wise details should be provided for all the GSTINs)	5 Cr or More required	
13(a)	GSTIN 1		Copy of last filed GSTR 9C
13(b)	GSTIN 2		Copy of last filed GSTR 9C
13(c)	GSTIN 3...		Copy of last filed GSTR 9C
	Total		
14	Annual aggregate GST paid in the last F.Y for all the GSTIN under the PAN. (GSTIN-wise details should be provided for all the GSTINs)		
14(a)	GSTIN 1		Copy of last filed GSTR 9C
14(b)	GSTIN 2		Copy of last filed GSTR 9C
14(c)	GSTIN 3...		Copy of last filed GSTR 9C
	Total		
15	Whether the applicant is a manufacturer as defined under section 2(72) of the CGST Act, 2017? (If Yes, then fill details in PART B) (If No, then fill details in PART C)	Yes/No	

Part B: To be filled by an applicant that is an importer and also a

manufacturer as defined under section 2(72) of the CGST Act, 2017

Note: The applicant must have at least one active GSTIN, which must have declared in para 16(d) or 20(d) of the REG-01, the nature of activity as 'factory/manufacture. Date of issuance of such GSTINS must be prior to 02 financial years from the date of application. If the applicant has more than one such GSTIN, it may choose to furnish the following details for any one GSTIN.

(The details of all the manufacturing units/factories of the GSTIN should be provided separately.)

Sr. No	Particulars	Details	Documents to be submitted
16(a)	Provide the GSTIN		
16(b)	Whether the GSTIN mentioned in 16(a) above is active as on the date of application.	Yes/No	
16(c)	Date of commencement of the Business [Date of GST Registration of the GSTIN referred in Sr. no 16(a)]		Copy of GST Registration Certificate
16(d)	Whether there is a declaration of manufacturing in para 16(d) or 20(d) of the REG-01 of any of the GSTIN of the applicant?	Yes/No	
17	No. of Manufacturing Units/Factories under GSTIN [referred in Sr. no 16(a)]		
17(a)	Factory 1 - Address:		
17(a) (i)	Details of property holding rights of the applicant for each factory as mentioned in Sr. no 17(a) above. (Please provide supporting documents)	(i) Owner or (ii) Lease/rent	Lease/rent agreement/ Title deed of land/registered sale deed/mutation record (whichever applicable)
17(a) (ii)	Book value of the plant and machinery installed in each of the factories (Rs in Lakhs)		
17(a)	List of major raw materials / input		

(iii)	commodities of manufacturing along with HSN (top 05 only in case there are more than 05 commodities)		
17(a) (iv)	List of major finished goods along with HSN (top 05 only in case there are more than 05 commodities)		

Part C: To be filled by an applicant who is an importer and not a manufacturer as defined under section 2(72) of the CGST Act, 2017, but who is sending the inputs/capital goods to a job worker (under Section 143 of the CGST Act, 2017)

Sr. No	Particulars	Details	Documents to be submitted
18(a)	Whether any one of the GSTINs pertaining to the applicant sends their inputs/capital goods, without payment of tax, to a job worker for job work under the provision of Section 143 of CGST Act?	(Yes or No)	
18(b)	If yes, please provide the GSTIN of one such GSTIN as referred in SI No 18(a)		
18(c)	Date of commencement of the Business of the above GSTIN referred in SI No 18(b) (Date of GST Registration)		Copy of GST Registration Certificate
18(d)	Whether the above GSTIN have filed the last two half-yearly GSTR ITC-04 returns?	(Yes or No)	GST ITC-04 Return
18(d) (i)	First half year preceding the date of application.	MMM-YYYY to MMM-YYYY	
18(d) (ii)	Date of filing of the ITC-04	Date	GST ITC-04 Return
18(d) (iii)	Second half year preceding the dated of application	MMM-YYYY to MMM-	

		YYYY	
18(d) (iv)	Date of filing of the ITC-04	Date	GST ITC-04 Return
18(e)	Whether the job worker to whom the above GSTIN has sent the inputs/capital goods for job work have an active GSTIN? (In case the job worker has more than one GSTIN, then at least one of them should be active.)	(Yes or No)	
18(f)	Please provide the GSTIN of one such job worker as referred in SI No 18(e)		
18(g)	Whether the said job worker, as referred in SI No 18(f) above, has declared in the FORM GST REG-01, the nature of business activity being carried out at the mentioned premises as “factory/ manufacturing”? (Where the said job worker has multiple active GST registrations, at least one active GSTIN must indicate the nature of business activity as “factory/manufacturing” in Form REG-01)	(Yes or No)	
18(h) (i)	No. of Manufacturing Units/Factories of the job worker as referred in SI No 18(g):		
18(h) (ii)	Factory 1 - Address:		
18(h) (iii)	Factory 2 - Address:		
18(h) (iv)	Factory 3 – Address:		

[Illustrations for filling up information under Sl. no. 18(d) above: If an application date is of 15th March, 2026, the 1st half would be October 2024 - March 2025 and 2nd half year would be April 2025 - September 2025.

If an application date is 15th May, 2026, the 1st half year would be April 2025 - September 2025 and 2nd half year would be October 2025 - March 2026.]

PART D: LEGAL & FINANCIAL COMPLIANCE

Sr. No	Particulars	Details	Documents to be submitted
19(a)	Whether the applicant is financially solvent during the	(Yes/No)	Certificate

	two financial years preceding the date of application?		issued by a Chartered Accountant in the prescribed form
19(b)	Whether the applicant is currently listed as insolvent, or in liquidation or in bankruptcy?	(Yes/No)	
20(a)	Whether the applicant's net worth is positive for the last two (02) Financial Years?	(Yes/No)	Copy of the last two audited financial statements, as applicable.
20(b)	Specify reasons in case the net worth is not positive.	100 Words	
21(a)	Whether the net current assets are positive?	(Yes/No)	Certificate issued by a Chartered Accountant in the prescribed form
21(b)	Specify reasons in case the net current assets are not positive	100 Words	
22	Whether the applicant or its proprietor (in case of the proprietorship firms) or any of its partners (in case of the partnership firms) or any of its Board of Directors/Directors have been arrested or convicted for an offence under the Customs Act, 1962, the Central Excise Act, 1944, Chapter V of the Finance Act, 1994, or the CGST/SGST Act, 2017, or any other law for the time being in force?	(Yes/No)	
23	Whether there is any pending prosecution against the applicant/Proprietor/partner/Directors for an offence under the Customs Act, 1962, the Central Excise Act, 1944, Chapter V of the Finance Act, 1994, or the	(Yes/No)	

CGST/SGST Act, 2017, or any other law for the time being in force?		
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PART E: DETAILS OF PREVIOUS APPLICATIONS FILED FOR APPROVAL OF EMI

Sr. No.	Particulars	Details (to be filled)	Documents to be uploaded
24	Has an application for approval of an eligible manufacturer importer been filed before this application?	Yes/No If yes, furnish the reference number	
25	Status of the previous application	Choose from dropdown suspended / rejected / returned	

PART F: AUTHORISED PERSON AND CONTACT DETAILS

Sr. No.	Particulars	Details (to be filled)	Documents to be uploaded
26	Name and designation of the contact person:		
27	Mobile no:		
28	Alternate Mobile no:		
29	Email address:		

PART G: DECLARATIONS AND UNDERTAKINGS

1. I/We declare that the information given, declarations made and documents submitted in this application are true, correct and complete in every respect.
2. I/We understand that if any information submitted and/or declaration made by me/us are found to be false, or any document uploaded by me/us are found to be forged,
 - a. The approval given to me/us as an 'Eligible Manufacturer Importer' may be suspended;
 - b. I/we may be liable for actions under the relevant provisions of the Customs Act, 1962; and
 - c. I/We shall not be eligible to apply under the EMI Scheme in the future.
3. I/We undertake that there are no instances of Tax Collected but not deposited with the Government under the Central Excise Act, 1944 or

Chapter V of the Finance Act, 1994.

4. I/We undertake to notify the Directorate of International Customs (DIC), CBIC, (by email: diccbec.dor@gov.in) of any change in the particulars relating to my/our eligibility for the EMI Scheme.
5. I/We declare that I am authorized to sign on behalf of the applicant.

Place:

Date:

**Name of Authorized Signatory
Designation**

APPENDIX-II

LIST OF DOCUMENTS TO BE UPLOADED

1. IEC copy.
2. PAN copy.
3. GST Registration Certificate for each GSTIN under PAN.
4. UDYAM certificate for MSME, if applicable.
5. GST ITC-04, if applicable.
6. GSTR-9C, where applicable, evidencing turnover and GST paid for last FY.
7. Certificate issued by a Chartered Accountant (bearing Unique Document Identification Number (UDIN)), as per the prescribed format in Appendix-III.
8. Audited financial statements for the last two financial years.
9. Lease/rent agreement/ Title deed of land/registered sale deed/mutation record (whichever applicable) for property holding rights.
10. Authorization letter for Authorized signatory.

APPENDIX-III

CHARTERED ACCOUNTANT CERTIFICATE

(To be issued on the Letterhead of the Chartered Accountant / CA Firm)

Date: [DD/MM/YYYY]

TO WHOMSOEVER IT MAY CONCERN

This is to certify that we, M/s [CA Firm Name], Chartered Accountants (FRN:

[FRN]), having examined the books of account, audited/financial statements and other relevant records of M/s [Company/Firm Name] (IEC: [IEC]), having its registered office at [Address], for the last two financial years and such other information as made available to us, hereby state as under:

1. Financial Summary

Sr. No	Particulars	FY [Year 1]	FY [Year 2]
	Total Assets (₹)		
	Total Fixed Assets (₹)		
	a. Land and Building (₹)		
	b. Plant and Machinery (₹)		
	c. Others		
	Total Liabilities (₹)		
	Total Contingent Liabilities, if any (₹)		
	Net Worth (Capital + Reserves) (₹)		
	Current Assets (₹)		
	Current Liabilities (₹)		
	Turnover / Gross Revenue (₹)		
	Current Ratio		
	Debt–Equity Ratio		

2. Opinion on Solvency / Financial Capability

Based on the records examined, I/we opine that:

- The entity has maintained positive Net Worth (Capital + Reserves) and its total assets exceed total liabilities.
- The entity has adequate liquidity, as evidenced by current assets and current liabilities / current ratio stated above.
- Government dues / statutory liabilities: Based on the information and records provided to us, the entity has not defaulted in payment of statutory dues and there are no material tax arrears that would affect solvency.
- The entity has been solvent for the last two financial years and is not undergoing insolvency / liquidation / bankruptcy proceedings as on the date of this certificate.

This certificate is issued at the request of the entity for submission to CBIC / Directorate of International Customs for the purpose of EMI (Eligible Manufacturer Importer) application and should not be used for any other purpose without our prior written consent.

For M/s [CA Firm Name]

FRN:

UDIN:

Signature:

[Name of Partner/Proprietor]

Membership No.:

Place:

Date:

Seal/Stamp