Circular No. 03/2026–Customs

F. No. 450/14/2026–Cus IV
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Indirect Taxes & Customs)
16049, 6th Floor, Kartavya Bhavan-1,
New Delhi, Dated 1st February, 2026

To
All Principal Chief Commissioners / Chief Commissioners (Customs / Customs Preventive / Customs & Central Tax)
All Principal Commissioners / Commissioners of Customs / Customs Preventive
All Principal Directors General / Directors General under CBIC

Subject: Extension of time period under Deferred Payment of Import Duty Rules, 2016 and addition of eligible manufacture importer in class of eligible importers to avail the facility– reg.

Madam/Sir,

Kind attention is invited towards the Deferred Payment of Import Duty Rules, 2016 issued under Customs Notification No. 134/2016-Customs (N.T) to permit certain class of importers to make deferred payment of import duties under the provision of Section 47 of the Customs Act, 1962.

2. The Board has examined various recommendations of the trade for extension of time frame for deferred payment of the import duty and to include additional class of importers in line with its objectives of greater operational and financial benefits to the trade.

3.1 It has been decided to extend the deferred payment period for import duty from 15 days to 30 days by amending Rule 4 of the Deferred Payment of Import Duty Rules, 2016 vide **Notification No. 13/2026–Customs (N.T.) dated 1st February, 2026**, as:

(a) for goods corresponding to Bills of Entry returned for payment from the 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; and

(b) for goods corresponding to Bills of Entry returned for payment from the 1st day to the 31st day of March, the duty shall be paid by the 31st day of March.

3.2 Eligible importers availing the facility of deferred payment of duty shall pay the deferred duty in accordance with the time limits specified in rule 4 of the Deferred Payment of Import Duty Rules, 2016, as amended. The amended time limits shall be applicable to all eligible importers covered under the deferred payment of duty scheme with effect from 01.03.2026.

4. Further, vide **Notification No. 12/2026–Customs (N.T.) dated 1st February, 2026,** a separate class of eligible importers to avail the facility of deferred payment of Customs import duty has been notified as 'Eligible Manufacturer Importer'. The 'Eligible Manufacturer Importer' shall be approved by the Directorate of International Customs, CBIC. Detailed instructions/guidelines in this regard shall be issued separately. The applications from such importers shall be allowed to be filed from 01.03.2026. This facility shall be made available to the 'Eligible Manufacturer Importers' for a period up to 31st March, 2028.

5. The Chief Commissioners of Customs are requested to ensure uniform implementation of the above decisions across all field formations. Reports related to availing the deferred payment of Customs import duty are available in ICES dashboards available to the Principal Commissioner / Commissioner of the respective Customs station. The Principal Commissioner / Commissioner of Customs may monitor timely payments as per the said rules.

6. Difficulties, if any, in implementation of this circular may be brought to the notice of the Board.

Hindi version will follow.

Yours faithfully,

01/02/2026

(Neeraj Goyal)

OSD, Customs Policy Wing.