CBIC

EMI deferred duty application now needs three documents, not ten

CBIC Circular No. 39/2026-Customs cuts EMI deferred duty application uploads from ten to three and drops many data fields, from September 15, 2026.

CIRCULAR NO. 39/2026-Customs, dated September 3, 2026 (F. No. 450/81/2016-Cus IV), is issued by the Central Board of Indirect Taxes and Customs (CBIC), Department of Revenue, Ministry of Finance. It amends Circular No. 08/2026-Customs dated February 28, 2026. That circular was issued in pursuance of Notification No. 12/2026-Customs (N.T.) dated February 1, 2026, which extends the facility of deferred payment of Customs import duty, under the proviso to sub-section (1) of section 47 of the Customs Act, 1962, to "Eligible Manufacturer Importers" (EMI). The circular says the trade had asked for the data and documentary requirements for EMI applications to be rationalized. It is signed by Indrajit Panda, Under Secretary to the Government of India, Customs Policy Wing, CBIC.

KEY FACTS

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Circular No. 39/2026-Customs

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Under Circular No. 08/2026-Customs, the facility is governed by the Deferred Payment of Import Duty Rules, 2016, is available from April 1, 2026, and runs for EMIs until March 31, 2028. An applicant must be an importer under section 2(26) of the Customs Act, 1962 and a manufacturer under section 2(72) of the CGST Act or, if not a manufacturer, an importer sending inputs or capital goods, without payment of tax, to a job worker for job work under Section 143 of the CGST Act. Its other conditions include a valid IEC, at least 25 Bills of Entry or Shipping Bills in the previous financial year (10 for an MSME), annual aggregate turnover above Rs. 5 Crore and business activity for at least two financial years. Applications are made on www.aeoindia.gov.in under the tab "Eligible Manufacturer Importer", and the Directorate of International Customs (DIC), CBIC approves them.

The revised Appendix-I asks for fewer data elements. The applicant no longer gives details of EXIM documents filed in the previous financial year, GSTIN status, the declaration of manufacturing activity in FORM GST REG-01, GSTR-3B filing status, aggregate turnover and GST payment, the date of commencement of business or GST registration, ITC-04 filing particulars, details of factory or manufacturing premises, property holding rights, book value of plant and machinery, major raw materials and finished goods with HSN details, or particulars of job workers. The form still asks for the IEC and PAN, MSME and AEO T1 status, a GSTIN-wise answer on whether GST was collected from customers but not deposited, the GSTINs used for manufacturing or job work, solvency, net worth and net current assets, arrests, convictions and pending prosecutions, earlier EMI applications, and contact details. The circular says the requirements are reduced "while facilitating verification of the relevant particulars through appropriate backend IT systems".

Under the revised Appendix-II, the uploads fall from ten documents to three: the UDYAM certificate for an MSME, if applicable; a certificate issued by a Chartered Accountant bearing a Unique Document Identification Number (UDIN), in the format in Appendix-III; and an authorization letter for the authorized signatory. A fourth line reads "Others (Optional)". Copies of the IEC, PAN, GST Registration Certificates, GSTR ITC-04 returns, GSTR-9C, audited financial

statements for the preceding two financial years, and documents on ownership, lease or rental of the premises are no longer required. The revised Appendix-III requires the Chartered Accountant to give reasons where the applicant has negative net worth or negative net current assets. Eligible importers may apply under the modified requirements from September 15, 2026.

The circular amends only Appendix-I, Appendix-II and Appendix-III of Circular No. 08/2026-Customs. It does not change the eligibility conditions in paragraph 3 of that circular, and it does not restate where to apply. It does not say what happens to applications filed before September 15, 2026 in the earlier format.

Issued by	Central Board of Indirect Taxes and Customs (Customs Policy Wing), Department of Revenue, Ministry of Finance
Document	Circular No. 39/2026-Customs
File number	F. No. 450/81/2016-Cus IV
Dated	September 3, 2026
Amends	Appendix-I, Appendix-II and Appendix-III of Circular No. 08/2026-Customs dated February 28, 2026
Facility	Deferred payment of Customs import duty under the proviso to section 47(1) of the Customs Act, 1962, extended to EMIs by Notification No. 12/2026-Customs (N.T.) dated February 1, 2026
Applies to	Applicants for approval as an Eligible Manufacturer Importer (EMI)
Documents to upload	Three, down from ten: UDYAM certificate if an MSME; Chartered Accountant's certificate bearing UDIN; authorization letter for the authorized signatory
Chartered Accountant's certificate	Revised Appendix-III format; reasons required for negative net worth or negative net current assets
New format opens	September 15, 2026
Where to apply	www.aeoindia.gov.in, tab "Eligible Manufacturer Importer" (Circular No. 08/2026-Customs)
Facility available until	March 31, 2028 (Circular No. 08/2026-Customs)
Signed by	Indrajit Panda, Under Secretary to the Government of India

Documents to upload, before and after Circular No. 39/2026-Customs

No.	Document (Appendix-II of Circular No. 08/2026-Customs)	Circular No. 08/2026-Customs	Circular No. 39/2026-Customs
1	IEC copy	Required	Not required
2	PAN copy	Required	Not required
3	GST Registration Certificate for each GSTIN under PAN	Required	Not required
4	UDYAM certificate for MSME, if applicable	Required, if applicable	Required, if applicable
5	GST ITC-04, if applicable	Required, if applicable	Not required
6	GSTR-9C, where applicable, evidencing turnover and GST paid for last FY	Required, where applicable	Not required
7	Certificate issued by a Chartered Accountant (bearing Unique Document Identification Number (UDIN)), as per the prescribed format in Appendix-III	Required	Required, in the revised Appendix-III format
8	Audited financial statements for the last two financial years	Required	Not required
9	Lease/rent agreement/ Title deed of land/registered sale deed/mutation record (whichever applicable) for property holding rights	Required	Not required
10	Authorization letter for Authorized signatory	Required	Required
	Others	Not listed	Optional

The circular (PDF, 2.8 MB)

Source: CBIC's own copy.

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Read online: indusdesk.com/customs/insights/emi-deferred-duty-application-now-needs-three-documents-not-ten/