



# Deferred Payment of Customs Duty for EMIs

CBIC Circular No. 8/2026-Customs • 28 February 2026

# Tattvam's Indirect Tax Practice

A flagship practice led by seasoned professionals with deep expertise in litigation, advisory, and investigations for corporates and MNCs across India.

## ■ Team Strength

- **4 Partners** with extensive experience (Ex-LKS / Big 4 firms)
- Includes **2 Ex-Chief Commissioners** of GST, bringing invaluable government and enforcement insight
- **75+ total team members**, comprising over 30 CAs & Advocates
- Former senior bureaucrats with specialized litigation expertise, ensuring robust defense and strategy

## ■ Scope of Services

- **GST Litigation:** Comprehensive support from adjudication at initial stages up to the Supreme Court
- **Investigations:** Expert handling of cases involving DGGI, search, seizure, and summons
- **Advisory:** Strategic counsel on transaction structuring, classification, valuation, and refunds
- **Compliance:** Detailed audits, assessments, and regular GST health checks to ensure adherence

## ■ Client Base & Network

- Serving **250+ Corporates & MNCs** across diverse industries and sectors
- Recognized as a **Knowledge Partner** by prestigious organizations like PHD Chamber, Assocham, and Taxsutra
- Extensive reach across **25+ States**, supported by a strong local associate presence for seamless execution and localized expertise

# Facility Extended for Eligible Manufacturer Importers (EMIs)



## Scheme Period

01 April 2026 to 31 March 2028



## Application Window

Opened from 01 March 2026



## Objective

Faster customs clearance, improved liquidity for importers



# Who Can Avail This Scheme?

## Previous Eligibility

- Authorized Economic Operator (Tier-2 & Tier-3)
- Authorised Public Undertaking

## New Addition

**Eligible Manufacturer Importers (EMI)** now included under Notification No. 12/2026-Customs (N.T.)



# Key Benefits of the Scheme



## Delinked Payment

Customs Duty payment separated from goods clearance process



## Monthly Payment

Pay duty at month-end instead of upfront



## Improved Liquidity

Working capital not blocked immediately

# Core Eligibility Criteria

01

## Legal Status

Importer; Manufacturer or person engaged in sending inputs to a job worker;  
Valid IEC and GST registration

02

## Business Operations

At least 2 years operations, declared as manufacturing in REG-01  
For job work, last two Form GSTR ITC-04 should be filed. Job worker – GSTIN active

03

## Transaction Volume

Minimum 25 EXIM documents (for MSME: 10 documents) in preceding FY

04

## Financial Health

Aggregate turnover of all GSTINs > Rs. 5 crores in previous FY,  
Financially solvent during 2 preceding FYs, CA certificate to be provided



# Compliance Requirements

## GST Compliance

All GSTR-3B filed, no pending returns

## Tax Payment

No GST/excise/service tax collected but not deposited

## No Prosecution Proceedings

No arrests, convictions for applicant (or its partners/directors)  
No pending prosecution proceedings

## Documentation

No false information or forged documents submitted for availing benefit of scheme in the past

# Payment Timelines

— BOE filed from 1st to Last Day of any month except March

— Due Date

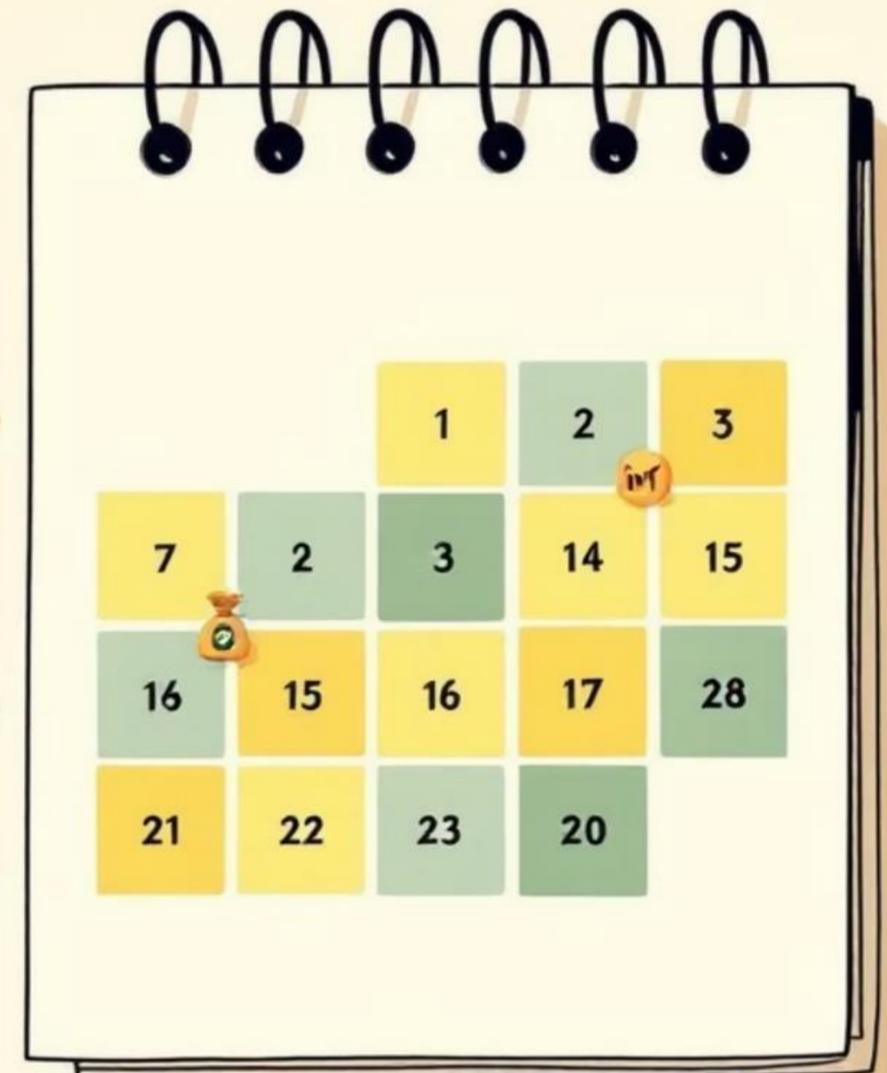
1st of following month

— BOE filed during the month of March

— Due Date

31st March

📄 Payment can be made at any time before due date



# How to Apply



## Online Portal

Submit application at [www.aeoindia.gov.in](http://www.aeoindia.gov.in) from 01 March 2026



## Upload Documents

As specified in Forms such as IEC, PAN, GST certificates, GSTR-9C, CA certificate, audited statements



## Scrutiny & Approval

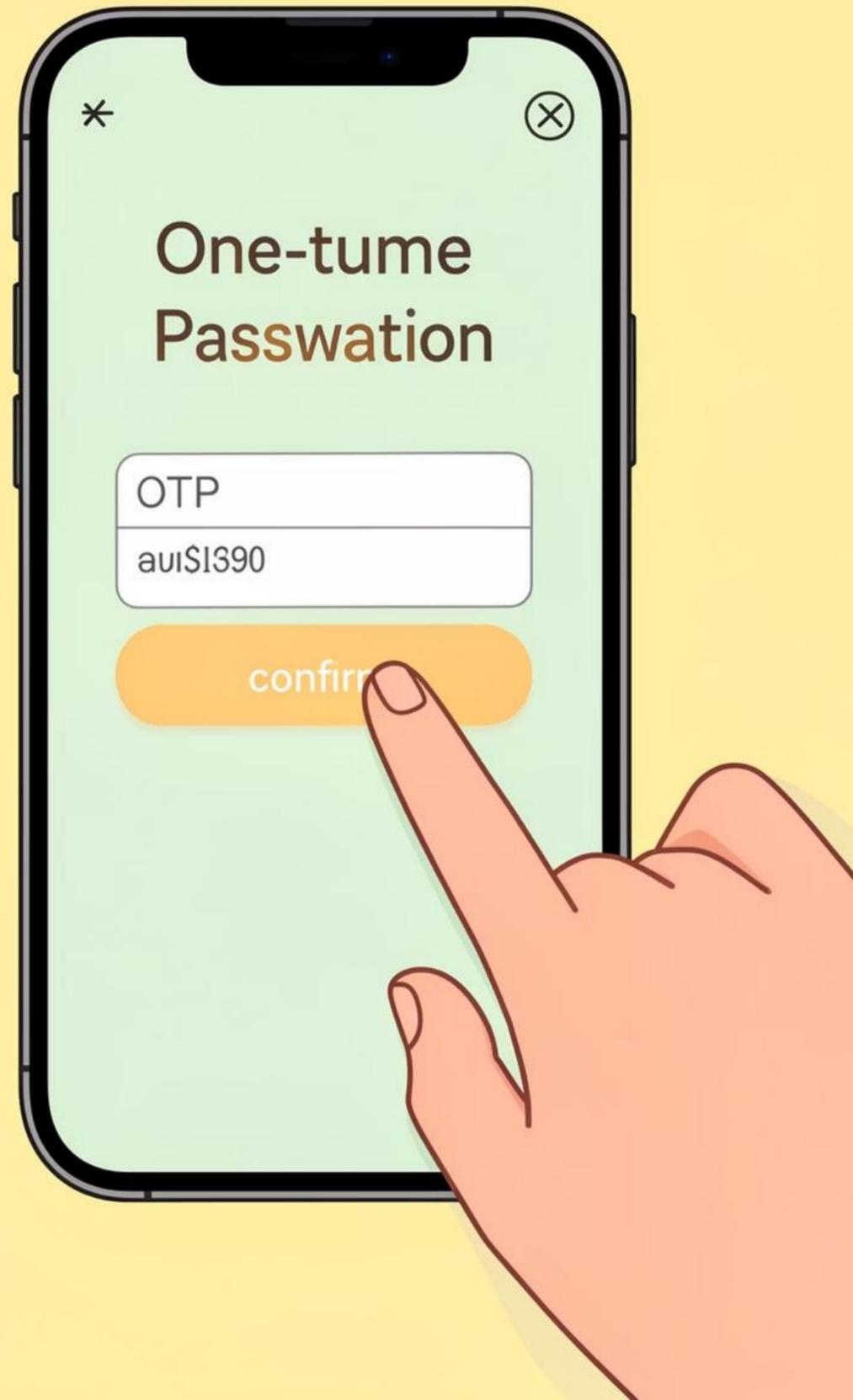
DIC examines and approves eligible applicants



## Automatic Activation

Details updated in Customs Automated System

# Availing the Facility



1

## Appoint Nodal Person

Obtain ICEGATE login at [www.icegate.gov.in](http://www.icegate.gov.in)

2

## Mark Deferred Payment

Select "D" flag in Payment Method column

3

## Authenticate via OTP

Verify using OTP to registered email/phone



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A background image showing a close-up of two hands in business suits shaking hands, symbolizing agreement or partnership.

# Thank You