



E-Serve No.: 220 of 2024 | Date: December 26, 2024

Sub: Enabling Voluntary Payment electronically on ICEGATE e-payment Platform

Dear Member,

CBIC vide Circular No.27/2024-Customs dated 23rd December 2024 ([enclosed](#)) has introduced the electronic Voluntary/Self-Initiated Payment (SIP) facility on the ICEGATE platform to streamline and digitise customs payment procedures.

Features of the new system:

- The new system will replace the manual TR-6 payments currently used at Customs stations.
- It will allow users to generate self-initiated challans for voluntary payments and then complete transactions through the ICEGATE e-payment platform without needing approval from Customs officers.
- This facility is for payments related to past import/export clearances and should not be used for customs duties on live consignments.
- Users must be registered on ICEGATE and can choose from various payment categories like audits, investigations and penalties (refer to Annexure-A of Circular No.27/2024-Customs).
- Payments can be made via internet banking, NEFT/RTGS and Payment Aggregator Mode, with additional banks to be added once testing is complete.
- The new payment system will be mandatory from 1st January 2025, replacing manual payments, unless specifically approved by the Principal Commissioner/Commissioner of Customs.
- A user manual on the Voluntary/Self-Initiated Payment (SIP) facility is available on the ICEGATE platform (click here: <https://www.icegate.gov.in/guidelines/voluntary-payment>).

Members may kindly make a note of the above.

Regards,

Dr. Siddhartha Rajagopal
Executive Director

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