



**E-Serve No.: 66 of 2026 | Date: March 02, 2026**

**Sub: Extension of Deferred Payment of Customs Duty for Eligible Manufacturer Importers (EMI)**

**Dear Member,**

This is to inform that CBIC has issued Circular No. 08/2026-Customs dated 28th February 2026 ([copy enclosed](#)) extending the facility of Deferred Payment of Customs Duty to Eligible Manufacturer Importers (EMI).

**What is Deferred Payment of Customs Duty?**

It means that an importer is allowed to **pay customs duty at a later date instead of paying immediately at the time of clearance of goods.**

The facility will be available from 1st April 2026 to 31st March 2028 as it will improve liquidity and expedite customs clearance for manufacturers.

**Key Highlights**

-- The scheme is applicable to manufacturer importers sending inputs/capital goods for job work under GST provisions.

**Eligible applicants must have:**

- Valid IEC and GST registration
- Minimum turnover of ₹5 crore in the last financial year
- At least 25 EXIM documents filed in the previous year (relaxed to 10 for MSMEs)

Applicants must be compliant with GST filings and have no major legal or prosecution issues.

**Application Process**

-- Applications can be **filed online from 1st March 2026** on the AEO India portal under the "Eligible Manufacturer Importer" tab.

Upon approval, the importer can opt for deferred duty payment while filing Bills of Entry using the designated payment flag.

## Payment Timelines

-- Duty for imports in a month (except March) must be paid by the **1st of the following month**.

-- For March imports, duty must be paid by **31st March**.

Existing AEO-T1 entities meeting the eligibility criteria can also apply for this benefit. The facility is expected to support working capital management and encourage more entities to transition to higher AEO accreditation levels. Members who are manufacturer importers may review the eligibility criteria and consider applying to avail the benefit.

Regards,

**Dr. Siddhartha Rajagopal**  
**Executive Director**

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