

**Circular No. 13/2026-Customs**

F. No. 442/02/2017-Cus IV (Pt.)  
Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Indirect Taxes & Customs)

Hall No 16049, Kartvya Bhavan  
New Delhi , 24<sup>th</sup> March ,2026

To

All Principal Chief Commissioners/Chief Commissioners of Customs/Customs (Preventive)  
All Principal Chief Commissioners/Chief Commissioners of Customs & Central Tax  
All Principal Commissioners/ Commissioners of Customs/Customs (Preventive)  
All Principal Director Generals/Director Generals under CBIC

**Subject: Ease of Customs Duty Payment - Introduction of Payment Aggregator – Reg.**

Madam/Sir,

Various initiatives have been introduced by CBIC in the recent years for facilitating the Trade by simplification of procedures, introduction of online facilities and improving transparency, thus leading to reduced time and cost during import and Export.

2. One such initiative is Electronic Cash Ledger introduced in April 2023 for seamless integration with the banks and introduction of deposits for subsequent duty payments. This has been extended to courier shipments in March 2024. Various facilities are being continuously added to ease customs duty payment including onboarding of additional banks for internet banking.

3.1 Taking this initiative forward, ICEGATE e-Payment platform has enabled Payment aggregator as an authorised mode to facilitate customs duty payment with the following features:

(a) Credit card or debit card or Unified Payment Interface (UPI) introduced for the first time for customs duty payment

(b) Internet banking through Payment aggregator mode will now allow payment through 41 Banks instead of 23 live banks integrated directly.

(c) This payment aggregator option will complement the existing payment modes such as Internet Banking through authorised banker mode and NEFT/RTGS payment through RBI.

3.2 As available in the other authorised modes, the payment aggregator mode also allows importer to make transaction-wise payment in the platform, wherein the systems shall route the payment instantaneously through ECL before accounting for duty payment.

3.3 It is to note that, as specified in the *Explanation* to Regulation (3) of Customs (Electronic Cash Ledger) Regulations, 2022, while making deposit through this mode, any commission, if any payable to the bank in respect of such deposit will be borne by the person making deposit.

4. Currently ICICI, IOB, SBI and HDFC bank have been onboarded on ICEGATE as payment aggregator. Subsequently, more banks will be added as and when the testing is completed with them.

5. Necessary legal changes have also been carried out in Customs (Electronic Cash Ledger) Regulations, 2022 vide Notification No. 30/2026 dated 24<sup>th</sup> March, 2026. A user manual on the Payment Aggregator facility to handhold and onboard users has been uploaded on the ICEGATE platform (<https://www.icegate.gov.in/guidelines/payment-gateway>).

6. This Circular may be given wide publicity by issue of suitable Trade Notice/ Public Notice. The officers under your jurisdiction may be sensitized to handhold the stakeholders for making payment through the new Payment Aggregator facility. Difficulties, if any, in the implementation of the above Circular may be brought to the notice of the Board.

Hindi version follows.

Yours sincerely



(Indrajit Panda)

Under Secretary

Customs-IV Section, CBIC

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