



OFFICE OF THE COMMISSIONER OF CUSTOMS  
ACC IMPORT COMMISSIONERATE,  
NEAR IGI AIRPORT, NEW DELHI.

C. No. VIII(12)Import/Tech/50/2016-17/5446-57

Dated: 08/04/2019

Public Notice No. - 11/2019

**Subject:- Intimation for “Deferred Duty Payment” under Circular No. 52/2016-Cus dated 15.11.2016 - regarding.**

Kind attention of all Importers, Customs Brokers, Members of Trade, Industry Association and other stake holders are invited towards Circular No. 52/2016-Cus dated 15.11.2016 issued by the Central Board of Excise & Customs, New Delhi.

2. As per Rule 4 of the Deferred Payment of Import Duty Rules, 2016 notified under Notification No. 134/2016-Customs (N.T.) dated 02.11.2016 –

*“(1) An eligible importer who intends to avail the benefit under sub-section (1) of section 47 of the Act shall intimate to the Principal Commissioner of Customs or the Commissioner of Customs, as the case may be, having jurisdiction over the port of clearance, his intention to avail the said benefit.*

*(2) The Principal Commissioner or the Commissioner of Customs, as the case may be, shall, upon being satisfied with the eligibility of the importer to pay the duty under these Rules, allow the eligible importer to pay the duty by due dates specified in rule 5”.*

3. Further, para 3 of Circular No. 52/2016-Cus dated 15.11.2016 states that –

*“As per rule 4 of the Deferred Payment of Import duty Rules, an eligible importer who intends to avail the benefit of deferred payment shall intimate to the Principal Commissioner of Customs or the Commissioner of Customs, as the case may be, having jurisdiction over the port of clearance, his intention to avail the said benefit. An*

*intimation addressed to the AEO Programme Manager with a copy to the Principal Commissioner(s) of Customs or the Commissioner(s) of Customs, as the case may be, having jurisdiction over the port(s) of clearance shall be considered as an intimation by an eligible importer of his intention to avail the said benefit."*

4. In view of the above, it is advised that mere intimation by the importers to the AEO Programme Manager with a copy to the Principal Commissioner or Commissioner of Customs and Deputy Commissioner (Import-Shed), having jurisdiction over the port of clearance, is sufficient enough to avail the facility of deferred duty payment.

5. This issues with the approval of the Commissioner of Customs, ACC (Import), New Custom House, New Delhi.

  
( S. Vijayaram )

Joint Commissioner of Customs,  
ACC-Import, NCH, New Delhi

Copy to:

1. PA to Chief Commissioner of Customs (DZ), NCH, New Delhi.
2. PA to Pr. Commissioner of Customs (Import), NCH, New Delhi.
3. The Joint Commissioner of Customs, ACC-Import, NCH, New Delhi.
4. The Deputy Commissioner of Customs (Import-Shed), Air Cargo Complex, New Delhi.
5. The Deputy / Assistant Commissioner of Customs, Gr. (I&II), (III,IV&VI), V, VA, VB, SIIB, NCH, New Delhi.
6. The Deputy /Assistant Commissioner of Customs (EDI), NCH, New Delhi.
7. The President, Delhi Customs Clearing Agents Association, 260-261, Anarkali Bazar, Jhandewalan Extension, DDA Shopping Complex, New Delhi – 110 005.
8. Notice Board.

  
Assistant Commissioner(Tech)  
ACC-Import, NCH, New Delhi

