



# **Deferred Customs Duty for Eligible Manufacturer-Importers (EMIs)**

**Issued by: CBIC – Ministry of Finance**

ARNK

## ● **Scheme Validity**

○ Application  
Start Date

● 01 March 2026

Scheme  
Effective Date

● 01 April 2026

Scheme Valid  
Till

● 31 March 2028

# Scheme Overview - Extension of Deferred Payment Facility for EMIs

- The CBIC has extended the deferred payment of customs duty to EMIs from **April 1, 2026, to March 31, 2028.**
- Importers can clear goods without immediate duty payment
- Customs duty can be paid later as per prescribed timeline
- Facility governed under Deferred Payment of Import Duty Rules, 2016
- EMI scheme expedite customs clearance and facilitate AEO T2/T3 accreditation.
- Its aims to provide priority treatment and expand benefits for AEO accredited entities.
- Expected to streamline import clearance at ports, airports, and ICDs.

# ● Key Benefit to Importers

○ The Defer Customs Duty Payment Instead of paying duty at clearance, EMI importers can:

- Pay duty later as per monthly deferment cycle;
- Improve working capital utilization;
- Reduce financial burden at time of import;
- Ensure faster cargo clearance;



# Major Advantages for Importers

- ✓ Improved Cash Flow
- ✓ Reduced Working Capital Blockage
- ✓ Faster Customs Clearance
- ✓ Ease of Compliance
- ✓ Enhanced Trade Facilitation
- ✓ Improve Liquidity
- ✓ Reduce Financial Burden
- ✓ Optimize import operations
- ✓ Additional benefit: Helps in obtaining AEO T2 / T3 status.



# Suitable for Following Importers

## Highly beneficial for:

- Manufacturing companies
- Engineering industries
- Auto and component manufacturers
- Machinery importers
- MSME manufacturers
- Regular importer manufacturers

# Eligibility Criteria for Eligible Manufacturer Importers

## Manufacturer-Importer

- Being an importer under section 2(26) of Customs Act, 1962, and a manufacturer under section 2(72) of CGST Act, or sending inputs/capital goods to job workers under Section 143 of CGST.

## Valid IEC

- Having a valid IEC issued by DGFT.

## Customs Footprint

- $\geq 25$  import/export filings last year (relaxed to  $\geq 10$  for MSMEs).

## Turnover > ₹5 Cr

- Aggregate turnover across all GSTINs under the same PAN must exceed ₹5 crore.

# More Eligibility Conditions

2+ Years in  
Business

- GST REG-01 commencement date must be at least two financial years old.

Clean GST Tax  
Record

- All GSTR-3B returns filed; no tax collected but unpaid; no pre- GST excise/service tax arrears.

Solvent & No  
Legal Issues

- CA certificate (with UDIN) confirming solvency. No arrests, convictions, or prosecutions under Customs/CGST laws.

**AEO-T1 entities (including MSMEs) meeting all conditions are also eligible. Notification No. 12/2026 formally added EMIs to deferred-duty classes.**

ARNK

# Application Process for EMI Approval

Applicants must register and submit online applications via [www.aeoindia.gov.in](http://www.aeoindia.gov.in) from **March 1, 2026**.

Application includes detailed documentation as per prescribed forms and annexure I, II & III

Once approved, no further enrolment is needed — CBIC's Customs system automatically enables Deferred Payment processing for your imports.

# Procedure for Deferred Customs Duty Payment

1

- EMIs must indicate deferred payment using flag “D” in the Bill of Entry.

2

- Authentication of deferred payment is done through OTP verification by the nodal person.

3

- Duty payment due dates are specified:
  - For bills returned from 1st to last day of any month except March, payment is due by the 1st of the following month.
  - For bills in March, payment is due by March 31.

4

- EMIs may pay outstanding deferred challans at any time before the due date for flexibility.

# ● Documents Checklist



## **Identity s Registration**

IEC copy, company PAN, all active GST Registration Certificates, Udyam/MSME certificate (if applicable).



## **Financial Records**

Audited financials (2 years), GSTR-9C audit reports, GSTR-3B copies, turnover proof (>₹5 Cr).



## **Legal s Compliance**

CA certificate with UDIN (solvency), declaration of no arrears/convictions, property documents for manufacturing premises.



## **Authorizations**

Board resolution/POA for signatory, nodal officer name, email and mobile for ICEGATE authentication.

***Missing or incorrect documents are the most common cause of application delays.***

ARNK

# How ARNK & Associates LLP can help?

1

EMI eligibility review

2

Approval and ICEGATE setup

3

Documentation preparation

4

Application filing

5

Compliance Monitoring & Replies to queries raised

6

Follow up for expediting approval

ARNK



# Thank You

ARNK

**Contact Details :**

**A R N K & ASSOCIATES LLP**

**BLOCK NO. B-6, LEVEL ONE**

**ABC COMPLEX, OPP DIST COURT**

**ADALAT ROAD, AURANGABAD – 431001**

**T | +91 240 2345597**

**E | [info@arnindia.in](mailto:info@arnindia.in) / [info@arnk.ican.in](mailto:info@arnk.ican.in)**