G.S.R. (E)--- In exercise of the powers conferred by the proviso to sub-section (1) of sections 47 and section 156 of the Customs Act, 1962 (52 of 1962), the Central Government hereby makes the following rules, namely :-

1. **Short title and commencement.** — (1) These rules may be called the Deferred Payment of Import Duty Rules, 2016.

   (2) They shall come into force on the 16th day of November, 2016.

2. **Definitions.** -(1) In these rules, unless the context otherwise requires,-

   (a) “Act” means the Customs Act, 1962 (52 of 1962);

   (b) “due date” means the date specified in rule 5 of these rules;

   (c) “eligible importer” means any class of importers notified under proviso to sub section (1) of section 47 of the Act.

   (2) Words and expressions used and not defined herein but defined in the Act, shall have the meanings respectively assigned to them in the Act.

3. **Application.**— These rules shall apply to eligible importer who have been notified under the proviso to sub-section (1) of section 47 of the Act.

4. **Information about intent to avail benefit of notification.**- (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 of Customs 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.

5. Payment of duty.— The eligible importer shall pay the duty by the dates specified hereunder inclusive of the period (excluding holidays) as mentioned in sub-section (2) of section 47 of the Act, namely:—

(a) for goods corresponding to Bill of Entry returned for payment from 1st day to 15th day of any month, the duty shall be paid by the 17th day of that month;

(b) for goods corresponding to Bill of Entry returned for payment from 16th day till the last day of any month other than March the duty shall be paid by the 2nd day of the following month;

(c) for goods corresponding to Bill of Entry returned for payment from 16th day till the 29th day of March, the duty shall be paid by the 31st March;

(d) for goods corresponding to Bill of Entry returned for payment from 30th day of March to 31st day of March, the duty shall be paid by the 2nd April.

6. Manner of payment.— The eligible importer shall pay the duty electronically:

Provided that the Assistant Commissioner or the Deputy Commissioner of Customs, as the case may be, for reasons to be recorded in writing, may allow payment of duty by any mode other than electronic payment.

7. Deferred payment not to apply in certain cases.— An eligible importer who fails to pay duty in full by due date more than once in a period of three consecutive months shall not be permitted to make deferred payment.

Provided that the facility of deferred payment shall not be restored unless the eligible importer has paid the duty in full along with the interest.

8. Exemption in respect of certain goods.— Nothing contained in these rules shall apply to the goods which have not been assessed or not declared by the importer in the entry made under the Act.

[F.No. 450/81/2016-Cus.IV]

(Shaifali G. Singh)
Under Secretary to the Govt. of India