

Circular No. 03/2017-Customs

F.No.528/121/2016-STO (TU)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs

227B, North Block
New Delhi, the 16th January, 2017

To,

All Principal Chief Commissioners/ Chief Commissioners of Customs/Customs (Preventive)
Principal Director General/ Director General, DRI
All Principal Chief Commissioners/Chief Commissioners of Customs & Central Excise
All Principal Commissioners/Commissioners of Customs/Customs (Preventive)
All Principal Commissioners/Commissioners of Customs & Central Excise

Sir/Madam,

Subject: - Import of point of sale (PoS) terminal devices, its cells & batteries and labelling requirements thereof-reg.

The government has vide notification No. 35/2016-Central Excise, dated 28.11.16 exempted excise duty on Point of Sale (PoS) devices and also goods required for their manufacture. These devices are already exempted from customs duty. PoS devices are indispensable in a cashless digital payment ecosystem.

2. Ministry of Electronics and Information Technology (MeitY) have stated that Point of sale (PoS) Terminal devices and sealed secondary cell/batteries containing alkaline or other non-acid electrolytes for use in portable applications are covered under the scope of Electronics and Information Technology Goods (Requirement for Compulsory Registration) Order, 2012 with effect from 13.5.2015 & 1.6.2016 respectively for mandatory BIS registration.

3. MeitY have relaxed the import conditions of Point of Sale (PoS) terminal devices and cells/ batteries fitted in these devices to the following extent.


- a) Import of non-labelled registered PoS devices shall be allowed subject to the condition that the importer shall put standard logo on each carton at the port instead of each separate PoS Terminal device along with the declaration to the Customs confirming that each terminal device would be labelled after clearance but before sale /distribution in the Indian market. Customs may release the consignments of PoS devices based on the declaration along with the details of model/ Serial nos. of the PoS terminal devices inside the cartons.
- b) Special permission for import of batteries and cells coming along (fitted) with the BIS registered PoS terminals if the said cells /batteries are either registered with BIS as per IS 16046 or are certified as per the International standard IEC 62133: 2012. Spares shall

not be allowed under this relaxation.

Both the above exemptions from the regulatory requirements shall be valid till 31.3.17 or till further orders issued by MeitY.

4. Difficulties, if any in the implementation of this Circular may be brought to the knowledge of the Board.

Yours faithfully,


(Zubair Riaz)
Director (Customs)