Circular No. 33/2011-Customs

F.No.450/180/2009-Cus.IV(Pt.)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
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229-A, North Block,
New Delhi, 29th July, 2011.

To,
All Chief Commissioners of Customs
All Chief Commissioners of Central Excise and Service Tax

Subject: Making E-payment of Customs duty mandatory-regarding.

IndiaCode

Sir / Madam,

E-payment facility at Customs locations was introduced in 2007 and is available through more than one authorised bank at all major Customs locations having ICES facility. Though voluntary, the facility has been made use of by numerous importers. Besides expediting the process of payment of duty and clearance of imported goods, the facility of e-payment has resulted in reduction of transaction costs.

2. In the aforestated background, in order to reduce the transaction cost of the importers and expedite the time taken for customs clearance the Board has decided to make e-payment of duty mandatory for the importers paying an amount of Rupees one lakh or more per transaction. Additionally, for Accredited Clients under the Customs Accredited Client Programme irrespective of any amount of duty, the Customs duty will have to be paid through E- payment mode only. **The date from which the E- payment will be made mandatory will be notified separately.**

3. DG (Systems) has prepared instructions outlining the procedure for electronic payments. It is requested to sensitise concerned officers, importers, trade and industry regarding the E- payment.

4. As a large number of taxpayers would be required to pay the taxes electronically, it is requested that importers, trade and industry may be provided all assistance so as to help them in adopting the new procedure.

5. Suitable Public Notices or Standing Orders may be issued to guide the trade / Industry and officers.

Yours faithfully,

(G.S. Sinha)
OSD (Customs-IV)

Encl.: As above

Procedure for e-payment Payment of Customs duty

In continuation of its efforts for trade facilitation, CBEC has now implemented centralized application called Indian Customs EDI System (ICES1.5) and E-payment facility has been extended to all ICES locations from more than one authorized bank.

(a) Person desirous of availing the E-payment facility must approach the designated bank at the location for opening an INTERNET ACCOUNT (Annexure);

(b) The Central Board of Excise and Customs has set up a CUSTOM E-Payment Gateway (CEG) at ICEGATE (www.icegate.gov.in). The users who are already registered with ICEGATE will automatically be able to avail the facility of e- Payment as REGISTERED USER without any further registration process. However, even the users who are not registered with the ICEGATE can avail e-payment facility as an UNREGISTERED USER;

(c) In the ICEGATE home page, a person can select the e-payment icon from the main menu or if the person is using any other module of ICEGATE (like document filing), he can select the e-Payment option from the side screen menu;

(d) On selection of E-Payment option, the e-Payment page will open. The users already registered with ICEGATE can login with their username and password as REGISTERED USER. Thereafter their (personal) web page would open which will display all the unpaid challans details for the Bills of Entry filed by him;

(e) If the person is an UNREGISTERED USER, or he intends to make payments of duties on the documents not field by him through ICEGATE, then he can make E-Payment by entering the IE Code of the importer. The CEG will display all the unpaid challans against the IE Code;

(f) On selection of the Challan the user will be shown the options of the "designated" banks for the purpose of E-payment. The user can select any bank authorized for e-payment at the Customs locations;

(g) Thereafter, the user will see the web page of the selected bank. He would be required to login as an "Internet Customer" of the bank;

(h) After successful login in the bank site, the user will be shown the details of the challan including the amount to be paid. The user shall be prompted to confirm the payment option;

(i) On successful payment, a cyber receipt will be generated by the bank for successful transaction. Then user may take the printout of the cyber receipt for his reference. The bank will prompt the user to come back to the CEG (Customs E-Payment Gateway) after completion of the bank transaction;

(j) **The user must come back to the ICEGATE site to complete the transaction;**

(k) In case of an incomplete transaction or link failure, a VERIFY option is automatically activated against the concerned challan for verification of the duty payment details. **In case of incomplete transaction, the Importer/CHA must go back to ICEGATE and select the VERIFY option against the challan. On selecting the VERIFY option, the importer/CHA is taken back to the site of the Bank for completion of the transaction. The VERIFY option must be exercised on the date of payment itself, and the option would be de-activated the next day;**

(l) After e-payment is made at CEG, ICEGATE will send the payment particulars to the ICES. Thereafter, the Bill of entry shall automatically move to the examination queue;

(m) The importer/CHA need not produce any proof of payment for the clearance of goods in case of e-payment. However, he is advised to keep the copy of the cyber receipt with him for future reference for his own convenience;

(n) In case of problems in e-Payment, the Importer/CHA can contact the ICEGATE 24 hour helpdesk by phone at toll free no. 1800-3010-1000 or by email at icegatehelpdesk@icegate.gov.in. They can also contact the Systems Manger/AC (EDI) at Customs Location, in case of any difficulty.

ANNEXURE

E-PAYMENT A/C OPENING PROCEDURE

1. To fill up Bank Account opening Forms
2. Memorandum of Association
3. Articles of Association
4. Certificate of Incorporation
5. Board Resolution to open A/c
6. Commencement Certificate in case of Public Ltd.
7. List of Authorised Signatory along with PAN card, photograph
8. IEC code copy
9. Address proof
10. For Public Ltd.- Signature to be verified from Principal Bank A/c.

Photo copies of all above documents to be produced with original for verification

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