Subject:- Making E-payment of Customs duty mandatory—reg.

1. It is informed that E-payment facility had been introduced at Customs locations in 2007. It is available through more than one authorised bank at all major Customs locations having ICES i.e. Indian Customs EDI System facility. This facility was voluntary when introduced initially. It is observed that numerous importers had availed of the above facility and this has resulted in reduction of transaction costs.

2. In view of the above, the Central Board of Excise & Customs (CBEC) has decided to make e-payment mandatory for the importers paying amount of Rupees one lakh or more per transaction. Additionally, for Accredited Clients under the Customs Accredited Clients 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 later.

3. The Directorate General of Systems, New Delhi has prepared the procedure for E-payment. The procedure of the E-payment is given below:

   (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 filed 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 be 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;

(ll) 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.

Encl:- Annexure

Sd/-
(B. Thamar)
Commissioner

Authority: - Boards's Circular No.33/2011-Cus dated 29.07.2011
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.

Photocopies of all above documents to be produced with original for verification
Copy to:

1. Shri G.S. Sinha, OSD (Customs-IV), Central Board of Excise &
   Customs, North Block, New Delhi- 110 001.
2. The Chief Commissioner, Customs & Central Excise, Shillong Zone,
   NER, Shillong.
3. The Commissioner of Central Excise, Dibrugarh/Guwahati/Shillong.
4. The Joint Director General, DGFT, R.G. Baruah Road, Guwahati-
   781024.
5. The Deputy/ Assistant Commissioner, Customs Division (All), with a
   request to circulate the Public Notice among all the Exporter/Importer
   Association(s), Customs House Agents under his jurisdiction.
6. The Superintendent, Computer Cell, Customs Hqrs., Shillong. He is
   requested to upload the contents of this Public Notice on the website of
   this Commissionerate.
7. The Junior Hindi Translator, GL Branch, Customs Hqrs., Shillong. He is
   requested to get issued the Hindi version of this Public Notice.
8. Guard File

Superintendent (Tech)