

CBIC organises outreach programme on Duty Deferment Scheme for Eligible Manufacturer Importers in New Delhi

CBIC Member (Customs), Delhi Chief Commissioner for Customs, Chief Commissioner, Delhi Customs (Preventive) Zone, and Chief Commissioner, DIC

participate and deliberate on key benefits and modalities of scheme with trade bodies, industry and key stakeholders

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In pursuance of the key trade facilitation initiative announced in the Union Budget 2026-27, the Central Board of Indirect Taxes & Customs (CBIC) organised a hybrid outreach programme in New Delhi on the **Duty Deferment Scheme for Eligible Manufacturer Importers (EMI)** in New Delhi, today.

Shri Yogendra Garg, Member (Customs), CBIC; Shri Manish Kumar, Chief Commissioner, Delhi Customs; Shri Sanjay Gupta, Chief Commissioner, Delhi Customs (Preventive) Zone; Shri Akhil Kumar Khatri, Chief Commissioner, DIC; representatives from trade bodies, industry, and key stakeholders also participated and deliberated upon the benefits and modalities of the EMI Scheme.



The session included a detailed presentation followed up with an interactive segment to address the queries from trade and industry.



Addressing the participants, Shri Yogendra Garg stated that the scheme adopts a trust-based approach aimed at facilitating faster clearances and reducing dwell time. He emphasised that the initiative seeks to minimise the trust deficit and promote a more efficient and collaborative compliance environment. Shri Garg also encouraged stakeholders to avail the benefits of the scheme and provide feedback.



Shri Manish Kumar highlighted that the scheme enhances the commercial viability of manufacturer importers by enabling better import scheduling and more efficient working capital management.



ABOUT THE EMI SCHEME

The EMI Scheme enables deferred payment of import duties, allowing eligible manufacturer importers to clear goods without upfront duty payment. Duties are to be paid on a monthly basis.

The scheme is inclusive and extends to MSMEs. It aligns with the Government's **Make in India** initiative and aims to strengthen domestic manufacturing by improving liquidity and expediting cargo clearance.

Key Benefits

- Improved liquidity for manufacturers
- Faster clearance and reduced dwell time
- Better import planning and inventory management

- Strengthened payment discipline
- Enhanced global competitiveness
- Improved supply chain efficiency

Eligibility Criteria

- Manufacturer importer with a valid IEC
- Minimum 25 EXIM documents filed in the preceding financial year (10 for MSMEs)
- GST compliant with no pending returns
- Demonstrated financial solvency
- Clean compliance track record

Application Process

Applications can be submitted online through the AEO portal (www.aeoindia.gov.in), operational since 1 March 2026. The process is fully digital and does not require any physical interface.

Approved applicants may avail the scheme across all Customs formations from 1 April 2026. The scheme will remain valid for a period of two years, up to 31 March 2028.

The CBIC remains committed to fostering a transparent, efficient, and globally competitive trade ecosystem through facilitation, technology, and trust-based compliance.

NB/KMN

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