

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION(i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)
(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

Notification

[No. 13/2026-Customs (N.T.)]

New Delhi, the 1st February, 2026

G.S.R....(E). - In exercise of the powers conferred by the proviso to sub-section (1) of section 47 and section 156 of the Customs Act, 1962 (52 of 1962), the Central Government hereby makes the following rules further to amend the Deferred Payment of Import Duty Rules, 2016, namely: —

1. Short title and commencement: - (1) These rules may be called the Deferred Payment of Import Duty (Amendment) Rules, 2026.

(2) They shall come into force on the 1st day of March, 2026.

2. In the Deferred Payment of Import Duty Rules, 2016, in rule 4, for clauses (a) to (c), the following clauses shall be substituted, namely:—

“(a) for goods corresponding to Bill of Entry returned for payment from 1st day to the last day of any month other than March, the duty shall be paid by the 1st day of the following month;

(b) for goods corresponding to Bill of Entry returned for payment from 1st day to 31st day of March, the duty shall be paid by 31st March.”.

[F. No 450/04/2026- Cus IV]

(Anurima Sharma)

Director (Customs)

Note: The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), dated the 2nd November, 2016 *vide* number G.S.R. 1037 (E), dated the 2nd November, 2016 and was last amended *vide* number G.S.R. 585 (E), dated the 3rd August, 2023.