



**Controller General of Defence Accounts**  
**Ulan Batar Road, Palam, Delhi Cantt - 110010**  
**Ph No. 011 - 25665577, 25665729 FAX No. 011-**  
**25674806.**  
**(AUDIT-IX)**  
**E-Mail : [cgdaudit9.dad@hub.nic.in](mailto:cgdaudit9.dad@hub.nic.in)**



**Circular**

**No: AT/IX/9504/Custom Duty/Pt file II**

**Dated: 24.05.2018**

**To,**

**All Service HQrs**

**Sub: Payment of Customs Duty on foreign procurement of Defence Services.**

**\*\*\*\*\***

This has the reference to the Ministry of Civil Aviation Circular dt 02.12.2016, Deptt. of revenue Circular no. 12/2017-Custom dt. 31.03.2017 regarding reduction of free period for completion of all transaction of Import Air cargo to 24hrs and CBEC (Deptt. of revenue, MoF) file no. 450/179/2009-Cus.IV(Pt.) dt. 22.07.2016 regarding Ease of Doing Business in India span and avoid extra economic burden on Import and Export and Notification no. 134/2016-Customs(N.T.) dt. 02.11.2016 regarding deferred payment of Customs Duty, if Bill of Entry (BOE) generated 1<sup>st</sup> day of the month, importing agencies have 15 days for payment of duties.

2. In this context, it is suggested to promote your dependent units, involved in dealing of Import/Export of Defence stores, to enroll themselves as AEO status at concerned Embarkation HQrs through CBEC. It will facilitate them in making of deferred payment in 15 days in addition to other benefits such as exemption from security check and only partial check over imports stores/equipment would be required.

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**Sr. AO (AT-IX)**

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