

[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. 12/2026-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 of the Customs Act, 1962 (52 of 1962), the Central Government hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 135/2016-Customs (N.T.), dated the 2nd November, 2016, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 1038(E), dated the 2nd November, 2016, namely:—

in the said notification, —

(i) after serial number (ii), the following serial number shall be inserted, namely: —

“(iii) Eligible Manufacturer Importer:

Provided that the class of Eligible Manufacturer Importer shall be permitted to make deferred payment of import duty up to the 31st March, 2028.”;

(ii) in the Explanation, after clause (ii), the following clause shall be inserted, namely:-

“(iii) Eligible Manufacturer Importer means Manufacturer Importer,”

2. This notification shall come into force on the date of its publication in the Official Gazette.

[F. No. 450/04/2026–Cus. IV]

(Anurima Sharma)
Director (Customs)

Note: The principal notification number 135/2016-Customs (N.T.), dated the 2nd November, 2016 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 1038(E), dated the 2nd November, 2016 and was last amended by notification number 78/2020-Customs (N.T.), dated the 19th August, 2020, *vide* number G.S.R. 513(E) dated the 19th August, 2020.