

[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. 58/2023-Customs (N.T.)**

New Delhi, dated the 3<sup>rd</sup> August, 2023

**G.S.R... (E).** - In exercise of the powers conferred by 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. (1) These rules may be called the Deferred Payment of Import Duty (Amendment) Rules, 2023.  
(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Deferred Payment of Import Duty Rules, 2016, (hereinafter referred to as the said rules), in rule 4, the following proviso shall be inserted, namely: -

“Provided that, where the Central Government considers it necessary and expedient, it may, under exceptional circumstances, and for reasons to be recorded in writing, allow payment to be made on a different due date.”

3. In the said rules, in rule 6, the following proviso shall be inserted, namely: -

“Provided further that the eligible importer shall be permitted to make the deferred payment if he has-

- (i) paid the duty for a bill of entry within due date in terms of rule 4; and
- (ii) paid the differential duty for the same bill of entry along with the interest on account of reassessment within one day (excluding holidays).”

[F. No. 450/81/2016-Cus IV]

(Ananth Rathakrishnan)  
Director (Customs)

**Note:** The principal Notification No.134/2016-Customs(N.T.) dated the 2nd of November, 2016 was published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i), *vide* number G.S.R. 1037(E), dated the 2nd November 2016, and was amended by Notification No.28/2017-Customs(N.T.) dated the 31st of March, 2017, *vide* number G.S.R. 321(E) dated the 31st March 2017 and Notification No.79/2020-Customs(N.T.) dated the 19<sup>th</sup> of August, 2020, *vide* number G.S.R. 514(E) dated the 19<sup>th</sup> August, 2020.