Circular no. 39/2026-Customs

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

Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs

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Kartavya Bhavan-16049, New Delhi,
Dated the 3rd September, 2026

To,

The Principal Chief Commissioner/Chief Commissioner (Customs/Customs Preventive/Customs and Central Tax);

All Principal Commissioners/Commissioners of Customs/Customs Preventive;

All Principal Director Generals/Director General under CBIC.

Subject: Amendment to Circular No. 08/2026-Customs dated 28.02.2026 – Rationalization of documentation requirements under the Eligible Manufacturer Importer (EMI) Scheme – reg.

Madam/Sir,

Attention is invited to Circular No. 08/2026-Customs dated 28.02.2026 (hereinafter referred to as the "said Circular"), issued in pursuance of Notification No. 12/2026-Customs (N.T.) dated 01.02.2026, extending the facility of deferred payment of Customs import duty under the proviso to sub-section (1) of section 47 of the Customs Act, 1962 to "Eligible Manufacturer Importers" (EMI).

2. Representation has been received from the trade seeking rationalization of the data and documentary requirements prescribed for filing applications under the Eligible Manufacturer Importer (EMI) Scheme.

3.1 The matter has been examined by the Board. In order to simplify the application process and reducing the compliance burden on applicants, it has been decided to revise the prescribed requirements.

3.2 There will be reduced number of data elements to be submitted by the applicant in Appendix-I as against present requirement in terms of the said circular. These include nonsubmission of details pertaining to EXIM documents filed during the previous financial year, GSTIN status, declaration of manufacturing activity in FORM GST REG-01, GSTR-3B filing status, aggregate turnover and GST payment, date of commencement of business/GST registration, ITC-04 filing particulars, details of factory or manufacturing premises, property holding rights, book value of plant and machinery, major raw materials and finished goods along with HSN details, and particulars relating to job workers. This will ease the process of filing the application by the interested taxpayers intending to avail the benefit of the EMI scheme.

3.3 The requirement for uploading certain documents as prescribed in Appendix-II has been dispensed with which includes copies of IEC, PAN, GST Registration Certificates, GSTR ITC-04 returns, GSTR-9C, audited financial statements for the preceding two financial years, and documents relating to ownership, lease or rental of the premises. The requirement for submission of the UDYAM Registration Certificate, where MSME status is claimed; a Chartered Accountant's Certificate bearing UDIN in the prescribed format; and an authorization letter for the authorized signatory shall continue. The number of documents to be uploaded has been reduced from ten documents to three documents in the revised application format.

3.4. Appendix-III of the said circular has also been revised which requires the Chartered Accountant to furnish reasons in cases where the applicant has negative net worth or negative net current assets. This criterion has been provided in consultation with stakeholders and in view of overall reduced requirement of furnishing documents at the time of filing application of EMI scheme.

4. With these changes, the data and documentary requirements for a prospective EMI applicant stand substantially reduced, while facilitating verification of the relevant particulars through appropriate backend IT systems.

5. In light of the aforesaid amendments, Appendix-I, Appendix-II and Appendix-III of Circular No. 08/2026-Customs dated 28.02. 2026 shall stand amended to the aforesaid extent, with a view to simplifying the procedure and facilitating the effective implementation of the EMI Scheme. The eligible importers shall be able to apply for enrollment under the scheme from 15.09.2026 with the modified documentation requirement.

6. Difficulties, if any, faced in the implementation of this Circular may be brought to the notice of the Board.

Hindi version will follow

Yours faithfully,

(Indrajit Panda)
Under Secretary to the Government of India
Customs Policy Wing, CBIC

APPENDIX-I

Application Form for Approval of Eligible Manufacturer Importer (EMI)

PART A: GENERAL DETAILS

Sr. No	**Particulars**	**Details**	**Documents to be submitted**
1	Importer Exporter Code (IEC)		
2	Permanent Account Number (PAN) (enter PAN of the applicant; in case of proprietorship concern, PAN of the individual)		
3(a)	Is the applicant an MSME?	Yes/No	
3(b)	If yes, please indicate the UDYAM Registration Number		Udyam Certificate
4(a)	Is the applicant an AEO T1?	Yes/No	
4(b)	If yes, please provide the AEO Certificate Number		
5	Whether there is any liability on the applicant, on account of 'where GST has been collected from customers but not deposited to the government'? (GSTIN-wise details should be provided for all the GSTINs)		
5(a)	GSTIN 1	Yes/No	
5(b)	GSTIN 2	Yes/No	
5(c)	GSTIN 3…	Yes/No	
6	Whether the applicant is a manufacturer as defined under section 2(72) of the CGST Act, 2017?	Yes/No	
7*	If Answer to Sr. No. 6 is yes, list all the GSTINs involved in Manufacturing		
7(a)	GSTIN 1		
7(b)	GSTIN 2		
7(c)	GSTIN 3…		

8(a)**	If Answer to Sr. No. 7 is no, list GSTINs wherein inputs/capital goods are sent to a job worker for job work under the provision of Section 143 of CGST Act without payment of tax.		
8(a)(i)	GSTIN 1		
8(b)(ii)	GSTIN 2		
8(c)(iii)	GSTIN 3…		
8b) **	With reference to reply at 9(a), list GSTINs involved in Job work		
8b) (i)	GSTIN 1		
8b) (ii)	GSTIN 2		
8b) (iii)	GSTIN 3…		

**The applicant must have at least one active GSTIN, which must have declared in para 16(d) or 20(d) of the REG-01, the nature of activity as 'factory/manufacture'.*

***To be filled by an applicant who is an importer and not a manufacturer as defined under section 2(72) of the CGST Act, 2017, but who is sending the inputs/capital goods to a job worker (under Section 143 of the CGST Act, 2017)*

PART B: LEGAL & FINANCIAL COMPLIANCE

Sr. No	Particulars	Details	Documents to be submitted
10(a)	Whether the applicant is financially solvent during the two financial years preceding the date of application?	Yes/No	Certificate issued by a Chartered Accountant in the prescribed form
10(b)	Whether the applicant is currently listed as insolvent, or in liquidation or in bankruptcy?	Yes/No	

11(a)	Whether the applicant's net worth is positive for the last two (02) Financial Years?	Yes/No	Certificate issued by a Chartered Accountant in the prescribed form
11(b)	Specify reasons in case the net worth is not positive	100 Words	
12(a)	Whether the net current assets are positive?	Yes/No	Certificate issued by a Chartered Accountant in the prescribed form
12(b)	Specify reasons in case the net current assets are not positive	100 Words	
13	Whether the applicant or its proprietor (in case of the proprietorship firms) or any of its partners (in case of the partnership firms) or any of its Board of Directors/Directors have been arrested or convicted for an offence under the Customs Act, 1962, the Central Excise Act, 1944, Chapter V of the Finance Act, 1994, or the CGST/SGST Act, 2017, or any other law for the time being in force?	Yes/No	
14	Whether there is any pending prosecution against the applicant/Proprietor/partner/Directors for an offence under the Customs Act, 1962, the Central Excise Act, 1944, Chapter V of the Finance Act, 1994, or the CGST/SGST Act, 2017, or any other law for the time being in force?	Yes/No	

PART C: DETAILS OF PREVIOUS APPLICATIONS FILED FOR APPROVAL OF EMI

Sr. No.	Particulars	Details (to be filled)	Documents to be uploaded

15	Has an application for approval of an eligible manufacturer importer been filed before this application?	Yes/No — If yes, furnish the reference number	
16	Status of the previous application	Choose from dropdown: suspended / rejected / returned	

PART D: AUTHORISED PERSON AND CONTACT DETAILS

Sr. No.	Particulars	Details (to be filled)	Documents to be uploaded
17	Name and designation of the contact person		
18	Mobile no.		
19	Alternate Mobile no.		
20	Email address		

PART E: DECLARATIONS AND UNDERTAKINGS

1. I/We declare that the information given, declarations made and documents submitted in this application are true, correct and complete in every respect.

2. I/We understand that if any information submitted and/or declaration made by me/us are found to be false, or any document uploaded by me/us are found to be forged,

a. The approval given to me/us as an 'Eligible Manufacturer Importer' may be suspended;

b. I/we may be liable for actions under the relevant provisions of the Customs Act, 1962; and

c. I/We shall not be eligible to apply under the EMI Scheme in the future.

3. I/We undertake that there are no instances of Tax Collected but not deposited with the Government under the Central Excise Act, 1944 or Chapter V of the Finance Act, 1994.

4. I/We undertake to notify the Directorate of International Customs (DIC), CBIC, (by email: diccbec.dor@gov.in) of any change in the particulars relating to my/our eligibility for the EMI Scheme.

5. I/We declare that I am authorized to sign on behalf of the applicant.

Place: ____________________

Date: ____________________

Name of Authorized Signatory

Designation

APPENDIX-II

LIST OF DOCUMENTS TO BE UPLOADED

1. UDYAM certificate for MSME, if applicable.

2. Certificate issued by a Chartered Accountant (bearing Unique Document Identification Number (UDIN)), as per the prescribed format in Appendix-III.

3. Authorization letter for Authorized signatory.

4. Others (Optional)

APPENDIX-III

CHARTERED ACCOUNTANT CERTIFICATE

(To be issued on the Letterhead of the Chartered Accountant / CA Firm)

Date: [DD/MM/YYYY]

TO WHOMSOEVER IT MAY CONCERN

This is to certify that we, M/s [CA Firm Name], Chartered Accountants (FRN: [FRN]), having examined the books of account, audited/financial statements and other relevant records of M/s [Company/Firm Name] (IEC: [IEC]), having its registered office at [Address], for the last two financial years and such other information as made available to us, hereby state as under:

1. Financial Summary

Particulars	FY [Year 1]	FY [Year 2]
Total Assets (₹)		
Total Fixed Assets (₹)		
a. Land and Building (₹)		
b. Plant and Machinery (₹)		
c. Others		
Total Liabilities (₹)		
Total Contingent Liabilities, if any (₹)		
Net Worth (Capital + Reserves) (₹)		
Current Assets (₹)		
Current Liabilities (₹)		
Turnover / Gross Revenue (₹)		
Current Ratio		
Debt–Equity Ratio		

Opinion on Solvency / Financial Capability

Based on the records examined, I/we opine that:

a. The entity has maintained positive Net Worth (Capital + Reserves) and its total assets exceed total liabilities.

<<Please provide reasons if positive Net Worth not maintained>>

b. The entity has adequate liquidity, as evidenced by current assets and current liabilities / current ratio stated above.

<< Please provide reasons if positive Net Current Assets not positive>>

c. Government dues / statutory liabilities: Based on the information and records provided to us, the entity has not defaulted in payment of statutory dues and there are no material tax arrears that would affect solvency.

d. The entity has been solvent for the last two financial years and is not undergoing insolvency / liquidation / bankruptcy proceedings as on the date of this certificate.

This certificate is issued at the request of the entity for submission to CBIC / Directorate of International Customs for the purpose of EMI (Eligible Manufacturer Importer) application and should not be used for any other purpose without our prior written consent.

For M/s [CA Firm Name]

FRN:

UDIN:

Signature:

[Name of Partner/Proprietor]

Membership No.:

Place:

Date:

Seal/Stamp