

Circular No. 27/2024-Customs

F. No. 450/54/2024-Cus.IV

Government of India
Ministry of Finance,
Department of Revenue
(Central Board of Indirect Taxes and Customs)

Room No. 229-A, North Block, New Delhi

Dated the 23rd December, 2024

To,

All Principal Chief Commissioners/Chief Commissioners of Customs/Customs (Preventive),

All Principal Chief Commissioners/Chief Commissioners of Customs & Central Tax,

All Principal Commissioners/ Commissioners of Customs/Customs (Preventive),

All Principal Director Generals/Director Generals under CBIC

Subject: Enabling Voluntary Payment electronically on ICEGATE e-Payment Platform- reg.

Madam/ Sir,

In line with Government's commitment to digitize the remaining services and to make it paperless, ICEGATE e-Payment Platform has been enabled with electronic collection of Voluntary/Self-Initiated Payments (SIP).

2. This new functionality has been envisaged to replace the existing TR-6 payments which are currently being done manually at various Customs Stations. This functionality shall enable the users to generate a self-initiated challan for voluntary payments and then make payments through the ICEGATE e-payment platform without any further approval by officers of Customs.

3. While using the voluntary payment Facility at ICEGATE, the users may be sensitized on the below-mentioned aspects:

- a. The Voluntary Payment module will be accessible as a post-login functionality. Users must be registered on ICEGATE to access this feature;

- b. This facility is enabled with payments which are primarily meant for imports/exports cleared in the past. In other words, the facility is not a replacement for challans generated by ICES/ECCS/SEZ online/ACES applications. Therefore, it should not be used for payment of customs duties for clearance of any live consignments;
- c. The various purposes, for which the payment can be made are provided in **Annexure-A**, wherein, it is advised to select the same carefully while making payment.
- d. The proof of payment may be submitted to the concerned field formations for taking further action,
- e. The officer may verify the payment details using <https://foservices.icegate.gov.in/#/epayment/enquiry>. Detailed advisory for verification will be made available by DG (Systems).

4.1 Currently, ICEGATE users can make voluntary payments as a debit from the Electronic Cash Ledger (only available for IEC holders and Customs Brokers).

4.2 In case, users wish to initiate challan-wise payment, the ICEGATE platform also allows user to make transaction-wise payment on the platform, whereby the systems design takes care of routing the payment instantaneously through Electronic Cash Ledger before accounting for duty payment. On completion of testing for voluntary payment acceptance, at present, following modes are enabled for such challan-wise payments:

- a. Nine (9) banks under internet banking through authorized bank mode^[1]
- b. NEFT/RTGS through RBI
- c. Payment Aggregator mode

4.3 Remaining banks shall be enabled as and when the testing is complete. In all other modes, users already have an option to deposit the amount in the Electronic Cash Ledger through remaining authorized modes and use the same for making voluntary payment using Electronic Cash Ledger.

5. Since the above facility is aimed at replacing the current procedure of making Over-The-Counter (OTC) payment using TR-6 Challan, the officers under your jurisdiction may be sensitized not to accept any payments through manual TR-6 challan after 31st December, 2024 unless the same is approved by the concerned Pr. Commissioner/Commissioner of Customs. The approval must clearly spell out the

reasons for resorting to the manual method of payment. The field officers can view the voluntary challans through 'Payment Status - Voluntary Payment' option available in 'Service' section of ICEGATE portal (<http://www.icegate.gov.in>).

6. A user manual on the Voluntary/Self-Initiated Payment (SIP) facility to handhold and onboard the users has been uploaded on the ICEGATE platform (<http://www.icegate.gov.in/guidelines/voluntary-payment>).

7. This Circular may be given wide publicity by issuing of suitable Trade Notice/Public Notice. The Officers under your jurisdiction may be sensitized to handhold the stakeholders for making payment through the new Voluntary/Self-Initiated Payment (SIP) facility. Difficulties, if any, in the implementation of the above Circular may be brought to the notice of the Board.

8. Hindi version follows.

Yours sincerely,

धनंजय सिंह

(Dhananjay Singh)

Under Secretary to the Government of India

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Annexure-A

One of the following purposes to be selected while using Voluntary Payment Facility at ICEGATE:

- i. Payment pursuant to an Investigation;
- ii. Payment pursuant to Audit;
- iii. Payment pursuant to Internal Compliance; EPCG (Payment of Duty, interest, penalty);
- iv. EODC (Payment of Duty, interest, penalty);
- v. Advanced License/Authorization (Payment of Duty);
- vi. IGCR (Payment of Duty, interest, penalty);
- vii. Payment at the time of Pre-Notice Consultation;
- viii. Payment for notices under section 28(2) and 28(4) of Customs Act, 1962;
- ix. Payment for closure of proceedings in terms of section 28(5) of the Customs Act, 1962;

- x. Payment of interest;
- xi. Payment of penalty;
- xii. Pre-Deposit against appeals;
- xiii. Amounts arising out of proceedings before Settlement Commission;
- xiv. Fines imposed by any order;
- xv. Payment of outstanding demands/ Arrear payments;
- xvi. Amounts arising out of disposal of Uncleared/ Unclaimed Goods;
- xvii. Amounts arising out of disposal of seized goods;
- xviii. Amounts arising out of disposal of confiscated goods;
- xix. Amounts arising out of Court Attachment orders;
- xx. Advance ruling (CAAR) fees;
- xxi. Cost recovery charges;
- xxii. Transshipment fees;
- xxiii. Merchant overtime charges;
- xxiv. Bill of Entry (BE) amendment fees;
- xxv. Shipping Bill (SB) amendment fees;
- xxvi. Payments not mentioned above;

[1] (1) Punjab National Bank (PNB), (2) Kotak Mahindra Bank (3) IDBI Bank (4) Karnataka Bank (5) Canara Bank (6) Karur Vysya Bank (KVB) (7) South Indian Bank (SIB) (8) Federal Bank (9) IndusInd Bank