

**Circular No. 13/2024-Customs**

F.No. 450/28/2016-Cus-IV  
Government of India  
Ministry of Finance, Department of Revenue  
(Central Board of Indirect Taxes & Customs)

227B, North Block, New Delhi.  
Dated: 4<sup>th</sup> of September, 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: Implementation of automation in the Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022 in respect of EOUs– reg.**

Madam/Sir,

Reference is drawn to the Circular No. 11/2024-Customs dated 25.08.2024 on the above subject with effect from 01.09.2024.

2. Representations have been received from several EOUs regarding difficulties being faced by them in the implementation of the above module such as Registration, generation of IIN details and the submission of Bond details. The trade has represented that this leads to delay in the clearance of the goods.

3. In view of above, Board has decided to implement the above Circular No. 11/2024-Customs dated 25.08.2024 in relation to EoUs from 17.09.2024 onwards.

4. The field formations are advised to issue Suitable Public Notice etc. for guidance. Any difficulties faced or doubts arising in the implementation of this Circular may please be brought to the notice of Board.

The Hindi version follows.

Yours faithfully,



(R. Ananth)  
Director (Customs)