



Government of India

Ministry of Finance

Department of Revenue

Central Board of Indirect Taxes & Customs

Directorate General of Systems & Data Management

4th & 5th Floor, Hotel Samrat, Kautilya Marg, Chanakyapuri, New Delhi - 110 021.

F. No. DGSYS/APP/ICEG/SW/13/2022 2023

Date: May 02, 2023

To,

All Pr. Chief Commissioners/ Chief Commissioners

[As per list attached]

Subject: Payment of customs duties made under Electronic Cash Ledger (ECL) - regarding.

Sir/Madam,

As you are aware, Electronic Cash Ledger (ECL) facility has been enabled in the ICEGATE system from April 01, 2023, as a mode of payment for customs duties in terms of Section 51A of the Customs Act, 1962.

2. During the launch of the facility, it was decided that ICEGATE would allow the ICEGATE registered CHAs and Importers/Exporters (IECs) to activate and use their e-wallets under ECL for making customs duty payments. PAN-based payments had been enabled for users who would like to make payments of customs duty for Baggage Declarations. However, it has been noticed that PAN-based payments have been made against duty liability of Bills of Entry (rather than Baggage Declarations) and where the payment could not be integrated for such Bills of Entry in the system, the money has moved to PAN based e-wallets.

3. In these cases, the user has made duty payment using PAN without being a registered user on ICEGATE. Since these users are not registered with ICEGATE, such PAN based wallets have been kept on hold in ICEGATE. Therefore, these

accounts have not been activated and the balance amounts in them are not available to users for making customs duty payments.

4. In order to discourage users on ICEGATE to make PAN based payments for duty liability against Bills of Entry, changes have been made at ICEGATE to enable only Baggage declaration (BD) payments using PAN number.

5. Further, the analysis of the data extracted from the database for PAN-based payments which have moved into hold/non-activated wallets, it has been found that 3,403 PAN-based wallets have been created in ICEGATE in which Rs. 1,384.32 Crores are on hold. The breakup of these 3,403 wallets is as under:

(i) Accounts where PAN is linked to accounts registered with ICEGATE: 777 (Rs. 375.59 Crores).

(ii) PAN based wallets which are not related to account registered with ICEGATE but where PAN based Payment has been made for only one IEC: 2,444 (Rs. 882.15 Crores) [list enclosed].

(iii) PAN based wallets which are not related to accounts registered with ICEGATE but where PAN based Payment has been made for more than one IEC: 182 (Rs. 126.57 Crores) [list enclosed].

6. To resolve this issue, it has been felt that field formations may be requested to communicate with respective IECs (for which Bills of Entry have been filed at their port location) for providing the details of the concerned PAN holders, who have made duty payments on their behalf in the system using their PAN. Such PAN account holders, once identified, are to be requested to take registration on ICEGATE under CHA/IEC categories, as the case may be. Thereafter, confirmation/undertaking from said PAN user is to be taken by the field formation for merging of hold/non-activated PAN-based wallets with such registered ICEGATE IDs.

6.1. The strategy to unblock the amounts from these wallets is premised on the grounds that only one wallet is to be maintained by each IEC or CHA and that wallet should be linked to the ICEGATE ID. This means that emphasis during the entire exercise should be to ensure that all the users who have made payments should get registered on ICEGATE, if not already registered, to unblock the funds pending in their PAN-Based wallets. PAN based wallets would only be available for users to make customs duty payments against Baggage Declarations.

7. Such confirmation/undertakings may kindly be got scanned and mailed through

NIC/gov/ICEGATE e-mail id of the Chief Commissioner's Unit to ICEGATE (chhaya.c@gov.in and ghanshyam.jeph@gov.in). Once communicated, ICEGATE would perform the requisite exercise of merging the wallets.

An urgent response is solicited.

Yours sincerely,



(Dr. Sandeep Srivastava)

~~Pr.~~ Director General

Copy for information to:

1. PS to Member (IT), CBIC, North Block, New Delhi - 110 001.
2. PS to Principal Additional Director General (ICES), Samrat Hotel, Chanakyapuri, New Delhi - 110 021.
3. Joint Secretary (Customs), Central Board of Indirect Taxes & Customs, Department of Revenue, North Block, New Delhi - 110 001.



(Dr. Sandeep Srivastva)