



भारत सरकार
GOVERNMENT OF INDIA
वित्त मंत्रालय / राजस्व विभाग
Ministry of Finance / Department of Revenue
अप्रत्यक्ष कर एवं सीमा शुल्क
Central Board of Indirect Taxes and Customs

अन्तर्राष्ट्रीय सीमा शुल्क निदेशालय
Directorate of International Customs

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F. No. : D-20/DIC/AEO/WebApp queries/130/2019
Date : 06.06.2022

To,
All Pr. Chief Commissioners/ Chief Commissioners of Customs/Customs (Prev.)/Central Tax &
Customs
All Zonal AEO Programme Managers

Madam/Sir,

Subject :- Pendency/non-filing of AEO-T1 Auto-renewal Self-declarations

Kind reference is invited to Circular 18/2021-Customs dated 31.07.2021 vide which the provision of Auto-Renewal of AEO-T1 validity for continuous certification based on continuous compliance monitoring was made for all the entities certified as AEO-T1 on or after 01.04.2019.

2. In terms of the Circular, the process of Auto-Renewal was conceptualized as an uninterrupted facilitation, subject to compliance of Circular-33/2016-Customs dated 22.06.2016 (as amended), submission of annual self-declaration, and periodic review. It obviates the need for the AEO-T1 entities to file a fresh application every three years and curtails the risk of their losing the certification/facilitation in the interim period. However, it casts the responsibility upon Customs zones that had processed the AEO T-1 application, in terms of review and continued compliance monitoring to ensure that annual self-declarations are filed by the entity on AEO Web portal, and that they are processed well in time.

3. Timelines for self-declaration filing and subsequent review by the zones are as follows:

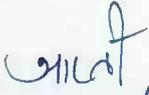
S.No.	Period of Certification of AEO-T1 Entity	Duration for Filing of First Annual Self-Declaration	Last Date for Completing Review by the Zone
1	01.04.2019 - 31.12.2019	01.10.2021 - 31.12.2021 (need to file previous two FY declarations together)	28.02.2022
2	01.01.2020 - 31.12.2020	01.10.2022 - 31.12.2022 (need to file previous two FY declarations together)	28.02.2023
3	01.01.2021 - 31.12.2021	01.10.2022 - 31.12.2022 (single declaration)	01.10.2023

4. In this context, kind reference is also invited to this office letter dated 09.10.2021 and the subsequent webinar dated 12.10.2021, sensitizing the field formations about the newly deployed

auto-renewal functionality. Further, vide email dated 03.03.2022, a list of zone-wise entities (S.No.1 of the Table at Para 3 above) who missed filing self-declarations was forwarded. Also, zonal officers were encouraged to proactively inform T1 entities of missed declarations so that the same could be filed and reviewed. However, on review of Auto-Renewal data, it is found that a large number of entities have still missed filing self-declarations. Out of a total of 281 entities which had to file the self-declarations, only 56 have filed the requisite declarations. Further, even where declarations have been filed, in several cases review has not been completed by the zone. Performance report of each zone for Auto-Renewal is enclosed herewith along with the list of AEO T1 entities which missed filing the self-declarations.

5. Thus, non-filing of self-declaration or non-processing of the same at Zonal level has led to a large array of entities losing out on this facilitation measure. It is requested that directions may kindly be given to zonal officers to take note of the above. Further, suitable action may be taken to enable the entities who could not file the self-declarations to expeditiously apply afresh for T-1 certification. CRMs may kindly be directed to reach out to the entities and facilitate the same. It is also requested that timely and concerted efforts be made to ensure that the entities who have to file self-declarations in the next tranche (S.No.2 of the Table at Para 3 above) do so well within the prescribed timelines.

Yours Sincerely,


6/6/22

(Arti Agarwal Srinivas)
Principal Commissioner

Encl: As above