

I/234200/2021



केन्द्रीय कर एवं सीमा शुल्क के मुख्य आयुक्त का कार्यालय
OFFICE OF THE CHIEF COMMISSIONER OF CENTRAL TAX & CUSTOMS
केन्द्रीय वस्तु एवं सेवाकर विशाखापट्टणम क्षेत्र **CENTRAL GST VISAKHAPATNAM ZONE**
जीएसटी भवन, पत्तन क्षेत्र, विशाखपट्टणम **GST Bhavan, Port Area**
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Date: /08/2021

PUBLIC NOTICE No. 03/2021

Sub: Amendment in AEO Programme: Auto-Renewal of AEO-TI validity for continuous certification based on continuous compliance monitoring – reg.

Kind attention of the importers/ exporters, Customs Brokers, Shipping Lines/Agents, Logistics Service providers, CFS/ ICD Custodians, Trade and other stake holders is invited to Boards Circular No. 18/2021-Customs dated 31/07/2021 on AEO program.

2. The Board has reviewed the AEO program in the background of reported difficulties being faced by the AEO-T1 entities in renewal of their certification especially during the on-going pandemic.

3. The renewal of the AEO certification is governed by para 5.1 of Circular No. 33/2016- Customs dated 22/07/2016, as amended vide para 3(viii) of Circular No. 03/2018-Customs dated 17/01/2018, and paras 5.1 and 5.2 of Circular No. 33/2016-Customs dated 22/07/2016, as amended. When read together, these provisions provide that the validity of AEO certificate shall be three years for AEO-T1 and an AEO-TI entity wishing to continue their AEO status must submit an application for renewal 30 days in advance of the expiry of the validity of the certification. Further, the status of the AEO-T1 entities would be reviewed every three years.

4. Taking into account the reported difficulties faced by the AEO-T1 (including MSME AEO-T1) entities in seeking renewal and with a view to reduce their compliance burden, the Board has decided to allow the facility of continuous AEO-T1 certification/auto renewal for AEO-TI entities. Thus, these entities would no longer be required to seek periodic renewal of their AEO-T1 certification. The facility of continuous AEO-T1 certification/auto renewal for AEO-T1 entities is being made available subject to submission of annual self-

declaration (enclosed) and review thereof. Such annual self-declaration is to be filed between 1st October to 31st December each year. All AEO-T1 entities certified on or after 01/04/2019 shall stand migrated to the auto renewal process with effect from 01/08/2021.

5. All the AEO-T1 entities approved by Visakhapatnam Zonal AEO Programme Manager shall furnish the annual self-declaration, as mentioned above, on record. However, in cases where any change in AEO- T1 compliance as per self-declaration is noticed or any adverse input is received from any field formation/investigation agency, suitable action will be taken in terms of Circular No. 33/2016-Customs dated 22/07/2016, as amended, under intimation (electronically) to such AEO-T1 entity as well as to the National AEO Programme Manager, Directorate of International Customs.

6. On the basis of the annual self-declaration, the Visakhapatnam zone AEO Cell will initiate a Comprehensive Compliance Review for the AEO-T1 entities (including MSME AEO-T1), as per para 5.4 of Circular No. 33/2016-Customs dated 22.07.2016, as amended, which is outlined as under:

- (i) The review shall be conducted on the basis of at least two annual self-declarations filed after issuance of AEO T1 certificate or from the date of last auto renewal of certification on account of successful review, whichever is later:
- (ii) The review process has to be completed before the commencement of the due date for submission of the 3rd annual self-declaration (i.e. before 31st October) from the date of certification or from the date of last auto renewal of certification on account of successful review, whichever is later.
- (iii) During the review process, the Zonal AEO Programme Manager may seek additional documents/information, if required for completion of the review process.

7. As the review process would rely on the two annual declaration bringing out the details for the last two financial years, for the AEO-TI entities certified between 01/04/2019 and 31/12/2019, the AEO-T1 (including MSME AEO-T1) entity would be required to submit the details of the previous two financial years as their first annual self-declaration for the current year i.e. between 01/10/2021 and 31/12/2021. Similarly, the AEO- TI entities (including MSME AEO- T1) certified between 01/01/2020 to 31/12/2020 would be required to submit the details of the previous two financial years as their first annual self-declaration for the next year i.e. between 01/10/2022 and 31/12/2022. Such annual declarations will be scrutinized by the zone concerned within 60 days i.e. by the end of February, 2022 and February, 2023 respectively. All other AEO-T1 (including MSME AEO-T1) entities would be required to submit one

annual self-declaration for previous financial year only, each year.

8. Based on the Comprehensive Compliance Review exercise done as per para 5 above, the Zonal AEO Cell shall approve or revoke, as the case may be, continuous certification of the AEO-T1 entity and inform the National AEO Programme Manager, Directorate of International Customs. Only in case of adverse findings, the entity would be informed, for taking action as per Circular No. 33/2016- Customs dated 22/07/2016, as amended. Once revoked, a new AEO-T1 (including MSME AEO-T1) certification would only be granted through fresh filing of application for AEO certification as per Circular No. 33/2016- Customs dated 22/07/2016, as amended, read with Circular No. 54/2020- Customs dated 15/12/2020 (for MSME AEO-T1).

9. The annual self-declaration for the AEO Auto Renewal process will be submitted by the applicant through the AEO online web portal <aeoindia.gov.in>. The necessary implementation to this effect is being carried out on the AEO web portal.

10. The AEO-T1 entities certified between 1st January to 31st December of each year shall be exempted from filing the annual declaration for that year. Accordingly, AEO-T1 entities certified on or after 01/01/2021 for the present year will not be required to submit annual self-declaration for the present year.

11. The Circular No. 33/2006-Customs dated 22/07/2016, as amended, read with Circular No. 54/2020-Customs dated 15/12/2020 (for MSME AEO I1), stands suitably modified to this effect.

12. Difficulties, if any, in the implementation of this Public Notice may be brought to the notice of this office.

(Y. BHASKARA RAO)
Joint Commissioner

Copy for information to

1. The Joint Secretary (Customs), CBIC, North Block, New Delhi.
2. The Principal Commissioner, Directorate of International Customs, CBIC, New Delhi.
3. Customs Broker's Association, Visakhapatnam & CPC, Vijayawada
4. Notice Board.

Copy to

1. The Principal Commissioner of Customs, CPC, Vijayawada.
2. The Commissioner of Customs, Custom House, Visakhapatnam.

--- With a request to upload this PN in the respective Custom House Website for wide publicity.

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ANNUAL SELF-DECLARATION**(A) General Information**

Entity Legal Name	
Whether the AEO Status Holder is a Manufacturer or Trader?	
Whether the AEO Status Holder is an MSME or not?	
AEO Certificate Number and Validity	
Name of Primary Point of Contact	
Contact Details & E-mail Address	
Relevant Period (Financial Year)	
Date of Submission	

(B) Compliance Information

S. No	Compliance Parameter	Yes	No	
1.	Whether there is any case of infringement/show Cause Notice/Order-in-Original of Customs or GST (erstwhile Central Excise and Service Tax) Laws booked against the AEO status holder and / or the directors / partners / sole proprietor / persons in charge of the applicant's business for Customs related matter, during the last financial year? If yes, please provide the details of the SCN/OIO issued.		<input type="checkbox"/>	<input type="checkbox"/>
2.	Whether the Net Worth and Net Current Assets as per the Balance Sheet/IT returns duly audited/filed, are positive during the last financial year?		<input type="checkbox"/>	<input type="checkbox"/>
3.	Whether any Insolvency, Bankruptcy or Liquidation proceeding has been initiated against the AEO Status holder during the last financial year?		<input type="checkbox"/>	<input type="checkbox"/>
4.	Whether any new location/site is added during the last financial year?		<input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/>
5.	Whether the details of such new location/site (at point 4) was communicated to the Zonal/National AEO Programme Manager within 14 days of such addition. If no, please provide the details and site plan of the site added. Note: Please leave this blank in case there is no new addition of location/site during the last financial year.			
6.	Whether the existing system for back-up, recovery, archiving and retrieval of company's records and information continues to ensure that there is no breach or intrusion or dysfunction noticed in the procedures related to back-up, recovery, archiving and retrieval of the company's records and information and same is secured against misuse, loss and unauthorized access.	<input type="checkbox"/>	<input type="checkbox"/>	
7.	Whether, if required, the relevant commercial/financial records for the last financial year can be presented to Customs immediately.	<input type="checkbox"/>	<input type="checkbox"/>	

Period of Submission of this Annual Self-Declaration is between 1" October and 31" December, each year.