



प्रधान मुख्य आयुक्त सीमा शुल्क का कार्यालय

OFFICE OF THE CHIEF COMMISSIONER OF CUSTOMS

मुंबई जोन- I, दूसरी मंजिल, नवीन सीमा शुल्क भवन, बेलाई इस्टेट,

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File No. CCCO/1092/2025-TECH

Date-12-2025

At the start of the outreach program, Additional Commissioner of Customs, CCO, Mumbai Zone-I on behalf of Convener of NAC (Automobiles and Instruments & Miscellaneous Products) welcomed all attendees to the 9th Sectoral Meeting of Financial Year 2025-26. To begin with the meeting, he requested the NAC Convenor for a few words of directions for the meeting.

2) The NAC Convenor welcomed all participants to the meeting and informed that Mumbai Customs, Zone-I is regularly conducting Outreach meetings in hybrid mode with various departmental stake holders like DG Systems, NCTC, etc., and other trade associations. The previous meeting had deliberated upon agenda points, issues, difficulties and bottlenecks faced in NAC (Automobiles and Instruments & Miscellaneous Products), with the objective of ensuring uniformity in assessment and facilitation of trade

3) The Convenor also extended a warm welcome to all the attendees across different ports and requested the sectoral associations to briefly explain the agenda points that had been sponsored and communicated earlier for the outreach programme.

4) The Convenor further informed that the Board is closely monitoring the performance of FAGs, including the nature and quality of queries raised, with detailed analysis at the levels of Deputy Commissioner, Appraising Officer, i.e. till level of individual officers through their SSO IDs. He further stated that the Board has repeatedly raised concerns regarding frivolous queries, and directed all Commissioners to constantly review the types of queries generated under their charge, examine their justification, and initiate departmental action wherever necessary. He further noted that an enhanced grievance-handling mechanism has been operational from 01.11.2025 to assess and improve officer-level efficiency, and all Commissionerates were instructed to take necessary action accordingly.

5) Further, the concerned Commissionerates were requested to provide prompt responses to the specific issues raised. It was also clarified that associations which had not sponsored agenda points in advance could raise their concerns at the end of the presentations for discussion and resolution. Thereafter, the Convenor instructed the Additional Commissioner, NAC Mini Secretariat in Chief Commissioner's Office (CCO) to commence the presentation.

Thereafter, the Additional Commissioner, CCO Mumbai Zone-I, presented the Action Taken Note pertaining to the issues raised during the previous outreach programme.

6) **Different percentages of examination are being prescribed across different B/Es:**The BCBA had earlier highlighted that in certain cases, 100% examination is being ordered, whereas the standard norm is 5% or 10%. It was stressed that 100% examination should be limited to

exceptional circumstances. BCBA further pointed out that for same IEC, different percentages of examination are being prescribed across different B/Es.

6.1 The details of 3 B/Es submitted by BCBA and 01 by FFFAI were forwarded to NCTC for close scrutiny. NCTC has clarified that issues pertain to concerned field formations.

6.2 As directed by the Convener letters were forwarded to the concerned Ports/FAGs vide letters all dt. 18.11.2025 as under:

- a) Letter to Chief Commissioner of Customs, NAC-Electric Machineries, Chennai., (B/E w.r.t. Gr 5A)
- b) Letter to Chief Commissioner of Customs, NAC-4, Ahmedabad. (B/E w.r.t. GR-4)
- c) Letter to The Commissioner of Customs, ACC Import Delhi. 02 B/Es (Gr-6) and (Gr-5I).

6.3 During the meeting it was conveyed by Delhi Commissionerate i.r.o (c) above that the System itself has prescribed the examination. The Convenor directed Delhi Commissionerate to submit their written comments/reply, so that the same can be taken up with NCTC. Necessary action will be taken in other cases by the jurisdictional NACs.

(Action: FAG Delhi Commissionerate (INDEL4))

7) **IGST on Electric vehicle in CKD/SKD condition (CTH-8711A):** reference has been received from the Chennai Commissionerate vide letter dated 22.09.2025 stating that although different rates of BCD are applicable for CKD/SKD condition, no such distinction is there for IGST rate. The battery-operated two-wheelers/three-wheelers, imported without batteries, charger, and tyres, in CKD/SKD condition are being assessed by FAG extending benefit of Serial No. 242A of Schedule-I @ 5% IGST, whereas (CAG) Audit has raised an issue regarding short levy of IGST on import of "Parts of Electric Scooter" contending that IGST should be charged @ 28%.

7.1 During the meeting Shri Prasad Adelli, Commissioner of Customs, Chennai-II (Import) heading the "Working Group on classification and related matters" stated that the reports from JNCH and ICD Patparganj have been received but from some other ports it is still pending. He stated that the report/reply will be submitted within 2-3 days.

(Action: Commissioner Chennai, respective FAGs)

8) Further the NAC highlighted one instance where B/E was recalled by PAG to FAG whereby the said B/E figured in the list of B/E pending more than 48 hours (i.e. 1789 hours). It was observed that the B/E had already been given OOC on 16.09.2025 and has been recalled on 24.11.2025 by PAG for reassessment. The instructions detailed in Circular No. 45/2020-Cus dated 12.10.2020 (Para 2.5(c)) specifically states that where re-assessment with or without amendment is to be carried out for any reason after OOC has been given, the same shall continue to be done by PAG

8.1. The Convenor noted that the Board's Circular clearly stipulates that after OOC, the B/E should be recalled only to the PAG. The Chennai Commissionerate should not have recalled the B/E to the FAG, as doing so results in avoidable delay. This also triggers the system to restart the dwell-time calculation from day one, thereby distorting the FAG's dwell-time performance for that port and creating anomalies in the statistical data.

8.2. The Convenor directed all FAG members to take due note of this and instructed the NAC to record the issue in the minutes and to issue the necessary guidance.

9) Shri Dushyant Mulani, BCBA raised a point that to address grievance related to live Bs/E,

the faceless location needs to be identified promptly. When grievance in TSK/AEM was raised, they were informed that the FAG location is not reflecting in the ICES system.

9.1. Presently, the absence of access to FAG location details is causing delays in identifying and addressing grievances raised by stakeholders. Shri Dheeraj Rastogi, Pr. Commissioner of Customs, Delhi informed that the concerned Commissioners, to whom such grievances are submitted by importers/trade through the TSK/AEM, face difficulty in identifying the port of a live B/E. Consequently, grievances tend to be forwarded to all ports where the relevant FAG for that CTH is located.

9.2. It is decided in the meeting that granting this role to the Commissioner in charge of the AEM/TSK Section will enable the Commissioner to monitor live Bills of Entry effectively and take timely action for resolution, thereby improving efficiency and responsiveness in grievance redressal. The issue will be taken up with DG Systems accordingly by NAC Secretariat.

(Action: NAC Convenors Office)

10) The NAC informed that Monthly statements in Annexure-A, B, C & D prescribed regarding Audit, CAAR, Legal and Investigation cases to be sent to the NAC Secretariat are not being regularly received. The Convenor asked all the FAG Commissionerates to promptly submit the same as it would serve as a repository as well as be needed to be populated on the proposed NAC portal which is being developed.

(Action: All FAGs)

11) Shri Vinod Sharma, FFFAI raised the issue of B/E pending more than 48 hours. The Convenor stated that the same is being regularly monitored by NAC Secretariat and by respective Commissionerates. The Convenor requested to preferably raise issues related to Bs/E of this NAC and if so, to provide specific details of Bs/E.

12) Shri Balmukund, ADC, CCO on behalf of the Convenor of NAC, thanked all the participants, Pr. Commissioners, Commissioners, Addl./Joint Commissioners, Officers of Customs, Customs Broker Associations, Trade partners and stakeholders for participating in the meeting.

13) The said meeting was attended by importers, sectoral associations, other members and various stakeholders detailed as per Annexure-1 attached herewith.

14) This issues with the approval of Convenor of NAC (Automobile and Instruments & Miscellaneous Products).

BALMUKUND
ADDITIONAL COMMISSIONER
CCO, Mumbai Zone-I

Encl: Annexure-I (List of Attendees)

Copy to:

1. Under Secretary, Customs IV, CBIC, New Delhi.
2. OSD, Customs IV, CBIC, New Delhi.
3. All Nodal Pr. Commissioners/Commissioners of NAC (Automobile and Instruments & Miscellaneous Products
4. All participating Associations/ Stakeholders.
5. EDI, NCH, for uploading the minutes on the website of Mumbai Customs Zone- I.
6. The Joint Director, NCTC.
7. Office copy.