

प्रधान मुख्य आयुक्त सीमा शुल्क का कार्यालय  
**OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF CUSTOMS**  
 मुंबई जोन -I, दूसरी मंजिल, नवीन सीमा शुल्क भवन ,बेलाड इस्टेट,  
**MUMBAI ZONE-I, 2<sup>nd</sup> FLOOR, NEW CUSTOM HOUSE, BALLARD ESTATE,**  
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**F. No. CCCO/1092/2025-TECH**

**Date: 21-11-2025**

**Minutes of Outreach Programme conducted by NAC (Automobile and Instruments & Miscellaneous Products) through Hybrid Mode chaired by NAC Convenor with Sectoral Associations, Trade members and stakeholders on 14.11.2025 at 11:30 AM.**

At the start of the outreach program, Additional Commissioner of Customs, CCO, Mumbai Zone-I on behalf of Convenor of NAC (Automobiles and Instruments & Miscellaneous Products) welcomed all attendees to the 8<sup>th</sup> Sectoral Meeting of this financial year. 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 trade associations and departmental stake holders like DG Systems, NCTC etc.. 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. 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.

**4. Applicability of duty on bunkers of Indian origin/ locally purchased bunkers lying on board an Indian flag vessel converting from FG to Coastal run:** Earlier Shri Anil Devli, representative of INSA had submitted that for Indian flag vessel at the time of reverting from foreign to coastal run after the first importation, certain Custom Houses insist that BoE must be filed and further insists on payment of duty in respect of Indian origin/locally purchased bunkers lying on board the vessels. They are being told that for bunkers onboard, Shipping Bill (S/B) ought to have filed for the same at the time of sailing from India.

4.1 The issued was discussed and it was seen that the matter is not strictly related to FAG assessment but vessel conversion and related customs port clearance procedure at all ports. Accordingly, comments/inputs were obtained from the major FAG formations.

4.2 Jamnagar and Import-I, Mumbai Commissionerates vide emails dt 02.09.25 and dt 15.09.25 had stated that as the bunkers are already duty paid hence no separate S/B has to be filed for the same at the time of sailing from India and hence no duty needs to be paid again at the time of conversion.

**4.3** JNCH vide reply dt 06.11.25 have stated that no such instances are reported/noticed, however during conversion from FG to coastal a declaration for such bunkers is being duly

obtained.

4.4 Kakinada Customs vide email dt 29.10.25 have stated that no such instances are reported/noticed.

4.5 Mundra Customs vide email dt 23.10.2025 stated that as per prevailing practice, Indian-origin/locally procured bunkers are treated as domestic goods and not subject to customs formalities or duty on Indian flag vessels. Consequently, no separate Shipping Bill or Bill of Entry is filed, and no duty is demanded for such goods.

4.6 During the meeting on being asked to comment on the issue, JNCH reiterated their stand and stated they have nothing more to add. The Convenor observed that since no issues have been reported/identified at the major ports on the issue raised by INSA, no further action is warranted and accordingly, the point stands closed. Shri Anil Devli, representative of INSA who was present in the meeting expressed his satisfaction with the resolution of the issue.

**(Action : Point closed)**

**5. Different percentages of examination are being prescribed across different B/Es:** In previous meeting BCBA 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.

5.1 The details of 3 B/Es submitted by BCBA and 01 by FFFAI were forwarded to NCTC. NCTC vide letter dt 13.11.2025 have stated that on verifying in RMS examination system it is found that no instructions hitting the said B/E for 100% examination of the containers concerned were prescribed. Hence, it may be followed up with the jurisdictional office.

5.2 The Convenor directed to send the same for comments to the concerned Ports/FAGs. Letters dated 17/18.11.2025 have been forwarded to concerned FAGs/ jurisdictional Chief Commissioners for comments.

**(Action: Jurisdictional Ports/FAGs)**

**6. IGST on Electric vehicle in CKD/SKD condition (CTH-8711):** A 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%.

6.1 Shri Prasad Adelli, Commissioner of Customs, Chennai-II (Import) heading the "Working Group on classification and related matters" stated that they are yet to receive the response from concerned FAGs. The Convenor directed them to follow up rigorously so that the issue may attain finality especially by taking inputs from the major ports.

**(Action: Commissioner Chennai, respective FAGs)**

7. An agenda point was submitted by Shri Sudip Dey, Secretary, Federation of Freight Forwarders Associations in India (FFFAI) vide email dt 13.11.2025 requesting that an SOP may be issued for issuance of speaking orders under Section 17 (5) of the Customs Act, 1962.

7.1 The Convenor emphasized that as conveyed during the sectoral outreach meeting held on 16.09.2025, it is once again reiterated that the Board has issued very clear instructions, i.e. Instruction No.09/2020-Cus dt 05.06.2020 for issue of Speaking Orders by FAG/PAG in specific situations. The said instruction needs to be followed strictly and all nodal FAG Commissioners are directed again to sensitise their officers in this regard and take necessary action in case of non

compliance. Any specific instance of non-compliance may be brought to the notice of the jurisdictional controlling officers.

**(Action: respective FAGs)**

8. Shri Amit Gupta, Customs Broker, raised the issue relating to examination in the case of scanning mis-match at Delhi, ICD Garhi Harsaru. The Convenor requested him send the details in writing via email so that it could be taken up with the concerned Commissionerate.

9. 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.

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

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. Assistant Director, NCTC
7. Office copy.

**Annexure-I (List of attendees)**

<b>Sr. No.</b>	<b>Name of the Nodal Officers (S/Shri/Ms.)</b>	<b>Designation &amp; Office</b>
1.	Sucheta Sreejesh	Commissioner, Air Cargo, Bengaluru Zone
2.	Pradyumn Kumar Tripathi	Commissioner of Customs, Import-I, Mumbai Zone-I
3.	Anil Ramteke	Commissioner of Customs, Nhava Sheva (NS-V), JNCH
4.	Prasad Adelli,	Commissioner of Customs, Chennai
5.	Balmukund	Additional Commissioner of Customs, CCO, Mumbai Zone-I
6.	N Sailaja Kumari	Additional Commissioner of Customs, Pune ICD
7.	Tej Kumar	Additional Commissioner of Customs, Import-II, Chennai
8.	Mohsina Tabassum,	Additional Commissioner of Customs, Kolkata
9.	Bhagwant Sachin Ghagare	Additional Commissioner of Customs, Bengaluru
10.	Amit kumar Singh	Additional Commissioner of Customs Jamnagar

11.	Deepika K. Tangadkar	Jt. Commissioner, Import-I, Mumbai
12.	Sanjeet Kumar	Jt. Commissioner of Customs, ICD PPG
13.	Syed Zahed Ali	Deputy Commissioner of Customs, ACC Bengaluru
14.	Bijaya CB Dash	Asstt. Commissioner of Customs, Kolkata
15.	Satbir Sharma	Asst Commissioner, ACC, Import
16.	Dinesh Kumar	Assistant Commissioner, CCO, Mumbai Zone-I
17.	Ashlesh Maskar	Asstt. Commissioner, Pune
18.	Brajesh Mishra	JD(E), Plant and Quarantine, Nashik
19.	Mark Fernandes	BCBA
20.	Anil Devli	INSA
21.	Anil Kumar	FFFAI
22.	Nitin Bapkar	FICCI
23.	S. N. Singh	(D D) DPPQS Faridabad
24.	Shri Amit Gupta,	Customs Broker

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