


|   |  |
|---|--|
|  | <p style="text-align: center;">मुख्य आयुक्त सीमा शुल्क का कार्यालय<br/> <b>OFFICE OF THE CHIEF COMMISSIONER OF CUSTOMS</b><br/> मुंबई जोन- I, दूसरी मंज़िल, नवीन सीमा शुल्क भवन, बेलाई इस्टेट,<br/> <b>MUMBAI ZONE-I, 2<sup>nd</sup> FLOOR, NEW CUSTOM HOUSE,</b><br/> <b>BALLARD ESTATE, मुंबई/ MUMBAI-400 001</b><br/> दूरभाष सं/ <b>Phone No. 022-2262 0091 Email: ccu-cusmum1@nic.in</b></p> |
|---|--|

**F.No. CCCO/TECH/RPTS/OTH/76/2020**

**Date:08-04-2025**

**MINUTES OF THE 12<sup>th</sup> MEETING OF NATIONAL ASSESSMENT CENTRE (AUTOMOBILE AND INSTRUMENTS & MISCELLANEOUS PRODUCTS) HELD ON 24.03.2025 AT 03:30 P.M.**

The 12<sup>th</sup> review meeting of the NAC–“Automobile and Instruments & Miscellaneous Products” was conducted via online mode under the chairmanship of Shri Nitish K. Sinha, Chief Commissioner, Mumbai Customs Zone-I and Convenor, with the Nodal Pr. Commissioners/Commissioners, Additional/Joint Commissioners and FAG Officers on pan India level as attendees.

2. The list of attendees is attached in Annexure-I.
  3. At the outset, the Convenor welcomed all the members present and mentioned that a greater emphasis is now being laid by the Board on review of all NACs on their functioning and the regular assessment of their work being carried out across all Zones.
  4. The Chair then asked Shri Amitkumar Nikalje, Additional Commissioner, CCO, Mumbai Customs Zone-I, to present the update on the action points discussed in previous NAC meeting.
- 4.1 **Monitoring of Daily Targets:** The Convenor of the NAC was informed that the ICES allocates and displays daily targets for Bills of Entry on the assessing officers' screens. The Chair had directed all members to keep an eye on daily targets and ensure that the targets set by ICES are consistently met.

In this regard, action taken notes have been received from ICD, PPG, and Jamnagar Commissionerates confirming the assessment of the allocated Bills of Entry on regular basis. However, ADC CCO, NCH pointed out that the provided replies did not clarify whether the data refers to the daily targets visible on the FAG screen or merely the Bills of Entry allocated. Subsequently, ADC CCO requested that data on the targets allotted, as compared to the Bills of Entry assessed, be submitted for a more accurate and comprehensive comparison.

During the meeting, the Chair has inquired about the consistency of meeting daily targets. In response, Shri Prakash Singh Meena, ADC, ICD PPG, confirmed that all Bills of Entry displayed on the screen are assessed, ensuring the screen shows "Nil" by the end of each day.

Shri N. Ravi Kumar, Commissioner of Customs, Kakinada informed that in Gr. II of their Commissionerate, target of 7 Bills of Entry (B/E) was allotted but they could assess only 1 B/E as they did not allot more B/E through ICES. From the feedback received, it is observed by the Chair that some FAG locations are getting a fixed number of Bills of Entry as target but lesser number of Bills of Entry are allotted by the ICES, so they could not meet the target set by the ICES.

Shri Vivek Pandey, Commissioner Import-I, NCH, Mumbai informed that Mumbai is also facing the same problem. Now, there is a practice here that Appraisers keep the 'Enter key' pressed in their respective Keyboards, so that the B/E get fetched on their screens. If they don't keep the 'Enter key' pressed, System does not allocate the B/E.

Shri G. S. Bains, Commissioner of Customs, Cochin, informed that they are also not allocated the same number of B/E as the target set by ICES, and similar kind of techniques are used for fetching Bills of Entry.

The Chair instructed that the matter may be referred to the DG Systems to clarify the mechanism for assigning the targets and allocation of Bills of Entry to meet the assigned targets. It was further instructed to enquire why some FAG locations are not receiving any targets and Bills of Entry for assessment.

**Action: NAC Convenor & All NAC members**

**4.2 Tailoring/ Standardization of RMS Examination Orders:** NCTC and NACs were instructed that RMS examination orders need to be tailored to provide more specific guidance based on description and classification of goods. In this regard, NAC's Working Group on Restrictions & Prohibitions and Co-ordination with PGAs was asked to discuss the matter with NCTC and present their recommendation in the next meeting of the NAC. For this purpose, the Chair nominated Pr. Commissioner/Commissioner of Customs (Kolkata) to head the Working Group D and to submit the feedback to this office within two weeks.

Pr. Commissioner of Customs (Kolkata) submitted their Standardized examination orders for Gr. VI with respect to CTH 93 to 98 submitted for refinement. Pr. Commissioner, Kolkata Customs informed that as Kolkata has been allotted FAG 6 only, so they had drafted their own samples of examination orders and sent them to Bengaluru and Vadodara

along with other ports for comments. However, they have not received any reply from other nodal Commissionerates, except Jamnagar Customs and Mumbai Import-I, regarding other Groups i.e. 5B, 5S, 5I for which Kolkata Customs is not assigned as an FAG.

The Chair requested Pr. Commissioner of Customs, Kolkata to follow up with major ports for their comments and also requested other ports to forward their comments to Kolkata Customs so that draft examination orders may be finalized and shared with NCTC in next 2 weeks.

**Action: Pr. Commissioner, Kolkata, All NAC concerned members**

**4.3 Reduction of Queries and Assessment Time:** In the previous meeting, the Chair had asked the members for suggestions to improve the facilitation of Bills of Entry, for bringing down the percentage of queries and reducing the assessment time. With respect to Bills of Entry requiring compulsory 1<sup>st</sup> Check i.e. with respect to import of second hand and re-imported goods, Joint Director, NCTC was asked to look into the issue whether ICES could automatically forward the Bills of Entry for examination instead of sending it first to FAGs for assessment. Thereafter, the Chair had directed Commissioner of Customs, Import I, Mumbai Zone-I to coordinate with other members and take inputs on this and submit the findings to the Convenor's office in two weeks' time. In the last meeting, it was informed that though NCTC routes such B/E directly to Docks for examination, however, Commissioners had noticed instances wherein such B/E rather than going to Docks for examination, went to FAG locations for assessment. The Chair had directed Commissioner of Customs, Import I, Mumbai Zone-I to co-ordinate with other members and take inputs on this and submit to the Convenor's office. Hence, Commissioner Import-I, Mumbai had sought data from other Zonal Commissionerates.

In the present meeting, Commissioner of Customs, Import-I, Mumbai informed the Chair that they have taken inputs on this from the other ports and none of the ports reported that the 1<sup>st</sup> check/re-import Bills of Entry are routed directly to examination. They have also checked 12 Bills of Entry related to re-import of goods and 1<sup>st</sup> Check and found that none of the Bs/E routed directly to import Docks for examination and first went to concerned Appraising Groups for assessment. Similar feedback has also been received from the other ports.

Further, Commissioner Import I, Mumbai informed that they will take up the issue with DG Systems and with NCTC also as NCTC in their letters have referred that they have changed the ICES to this effect that whenever importers opt for 1<sup>st</sup> check the Bs/E directly route to examination.

Shri Yogesh Loke, JD, NCTC requested to share the list of such Bs/E. The Chair also directed Commissioner, Import I, Mumbai and Commissioner NS-V, JNCH to share list of such Bs/E with NCTC.

**Action: Import I, Mumbai; NS V, JNCH; NCTC**

**4.4 Reasons for High Number of Provisional B/Es:** In the previous meeting, with respect to Provisional Assessments, the Chair suggested that a one-time exercise may be undertaken wherein subject data of few bigger ports may be analysed so as to have a clear picture whether SVB investigations are the main reason behind high number of provisional bills of entry. Accordingly, Commissioner of Customs, Chennai (Sea) and Commissioner of Customs, ICD, Patparganj were requested to identify the data fields and share a format with relevant NAC members, and Commissioner of Customs, Chennai (Sea) was requested to present the findings of exercise and course of corrections, if required, in the next meeting.

Commissioner of Customs, Chennai (Sea) shared a format with NAC Convenor's office. Further, ICD PPG informed that 153 out of 155 Bs/E are provisional due to SVB reason for the period 01.01.2024 to 30.11.2024.

In this regard, the Chair instructed to scrutinize all cases of provisional assessments and reduce the pendency of SVB investigation keeping in view of recent amendment in Section 18 of CA, 1962. It was discussed that selection of Bs/E for provisional assessment referring to SVB for investigation can be made on risk based and certain identified areas. Further, the Chair instructed to look into high number of provisional Bs/E and also follow up with SVB units wherever required including Mumbai. The Chair instructed SVB units to share details of IR finalized on the Antarang Portal so that every formation can check and finalize the pending Bills of Entry pertaining to their Commissionerates.

**Action: Commissioner of Customs, Chennai (Sea) and Commissioner of Customs, ICD, Patparganj**

**4 . 5 Classification of Nitrogen Oxide Sensor:** The Chair had directed the Working Group on Classification headed by the Commissioner, NS-V, Nhava-Sheva to submit a report whether Nitrogen Oxide sensors should be classified under CTH 90271000 i.e. 'Gas or Smoke Analysis apparatus', or under CTH 90318000 i.e. Other instruments, appliances, and machines not specified or included elsewhere in Chapter 90. The Chair had requested all the members of Working Group on Classification to send the comments/views in the subject case to Commissioner of Customs, NS-V, Nhava Sheva who shall collate and forward the data to the Convenors Office within two weeks.

In this regard, reply has been received from ICD PPG suggesting the classification for the said goods under CTH 90271000. However, Chennai has suggested the

classification under CTH 90318000. Further, Commissioner, Nhava Sheva submitted that opinions were also sought from other members. However, the same has not been received yet except from Jamnagar Commissionerate. The Chair instructed Commissioner NS V to submit his recommendation/report to this office in next 2 weeks' time.

**Action: Commissioner NS-V, JNCH, Working Group on Classification**

4.6 **Delay in Assessment when officer is on Leave:** In the previous meeting, Commissioner of Customs, ICD, Patparganj highlighted a few incidents where the charge transfer did not take place due to technical glitches in the system and B/Es did not automatically transfer to the link officer when the Assessing Officer was on leave. It was further directed to have some specific inputs in the next meeting so that the issue can be examined in detail.

In this regard, replies have been received from Import-I, ACC, Mumbai-III, Chennai (Sea), and Jamnagar Port who informed that they have directed VDC officers for proper re-allocation of Bs/E when officer is on leave. In this regard, the Chair directed that a proper mechanism to be established for the designation of link officers to ensure that there is no delay in re-allocation of Bills of Entry and the assessment. With this instruction, the Chair concluded the discussion on this point.

**Action: Point closed.**

4.7 **Formats for Audit Objections, Rulings of CAAR, Legal fora and any other divergent practices:** The Convenors' office had submitted that the CBIC vide letter F. No. 450/26/2019-Cus.IV(Pt.) dated 02.12.2024 mentions that ports of import may be advised to compile on monthly basis, the list of (i) the audit objections (ii) orders passed by the advance ruling authorities (iii) orders passed by any legal fora and (iv) any other divergent practices found and forward them to NAC for review. In this regard, the Convenor's office made the Annexures A, B and C for reporting and has shared these with all members. The Chair had asked the members to share their inputs with respect to the formats mentioned in Annexures so that their views can be incorporated before presenting the data to the Board. In this regard, reply has been received from ICD PPG wherein it is suggested that one extra column may be added with name "**Current status of the case**". Further, it is suggested that another Annexure may be added by the name of "**Specific investigation by agency**". Jamnagar Port has also shared inputs with this office. In this regard, the Chair instructed that any suggestions on this matter be submitted within one week. After this period, the office will finalize the formats based on the information received and share the report with the Board.

**Action: All NAC Members**

## 5. **Monitoring of Query Analysis:**

5.1 In the previous meeting, it was noted that Chennai Sea (INMAA1) and ICD Garhi Harsaru (INGHR6) had the high percentage of 1<sup>st</sup> query for FAG 5B (Vehicles) for the period 01.01.2024 - 30.11.2024. Chennai had informed that the issue was regarding classification dispute under Chapter 87. The Chair had requested Commissioner, Chennai Sea (INMAA1) to submit a reference to Convenor's office regarding the specific issue in this regard so that the same could be taken up with Board for the sake of having uniformity and standardisation in respect of classification across various Customs jurisdictions. However, no letter has been received till date. In this regard, Shri K.S.V.V. Prasad, Commissioner of Customs (Chennai) clarified that the view taken by the port is under litigation and that the matter is pending before Apex Court. It was decided that no further action was thus merited in this regard and that the point may be treated as closed.

**Action: Point Closed**

5.2 In the previous meeting, the average percentage of 1<sup>st</sup> query for FAG 5F (Aircrafts) w.r.t. Cochin (INCOK1) was in red zone for the Month (01.12.2024 to 30.12.2024). The Commissioner of Customs (INCOK1) informed that the high query percentage is primarily due to the technical nature of the goods, non-submission of certain invoices by the trade, and a common systemic issue where goods could not be identified to the satisfaction of the AC/DC. The Chair directed that discussions may be held with both the officers and the trade to address and resolve the underlying issues leading to the queries. The Commissioner of Customs, Cochin, informed that they have reviewed the issue of high number of queries, identifying that the majority of the goods involved are used aircraft parts. They are actively monitoring and keeping an eye on this aspect.

**Action: Point Closed**

5.3 In the previous meeting, the 1<sup>st</sup> query percentage for ports i.e. Ahmedabad (INALA1) and Mumbai-I (INBOM1) in FAG 5S (Vessels) for the period 01.01.2024 - 30.11.2024 was on the higher side. The Chair had directed to delve deeper into the classification issues and engage in a more proactive manner with the trade. Commissioner of Customs, Ahmedabad (INALA1) mentioned that the data in the ADVAIT seems to be inflated with respect to that from the EDI. The Chair asked representatives from both the ports to cross check the data and submit it with supporting documents so that it may be taken up in the next NAC meeting.

In this regard, Commissioner Import-I (INBOM-1) informed that queries are high due to compulsory first check in certain situations. He further informed that goods under CTH 890690 fall under the restricted category as per DGFT regulations. Additionally,

ships imported for breaking are required to be transferred to PAG for verification. These issues led to high number of first query percentage. INALA1(Jamnagar, Ahmedabad) also reported that the high query percentage is attributed to the first check process. The Chair directed the Commissioner/ADC, Jamnagar to send a reference regarding the data discrepancy between ADVAIT and EDI to this NAC, so that the matter may be further taken up with the DG Systems.

**Action: Commissioner, Jamnagar & NAC Convenor's office**

**5 . 4 High percentage of Queries of FAG 5I:** In the previous meeting, the Chair had raised concerns regarding the high percentage of third query for Delhi ACC (INDEL4) and the high number first query percentage at Chennai ACC (INMAA4) and Mumbai-II (INNSA1). The Chair had directed all concerned Commissioners to take necessary measures to minimize the query percentage, with a specific emphasis on ensuring that the percentage of third query is reduced to zero.

In this regard, reply received from Jamnagar port wherein it is informed that queries have been reduced from 83.33% (Dec, 2024) to 15.38% (Feb, 2025). The Chair acknowledged the good work reducing the number of queries. It was further directed to all to keep an eye on query percentage.

**Action: Point Closed**

**5 . 5 High percentage of queries of FAG 6:** Additional Commissioner (INDEL4) mentioned that the number is high owing to the import of rifles requiring certification from Rifle Association of India, and clerical errors at the time of filing the Bill of entry. The Chair suggested to develop a SOP, if needed, and guide trade for better compliance. The Chair had also asked all the nodal ports in FAG 6 to take note of the performance which are in red and yellow zone, and to make efforts to lower the overall percentage of queries in future.

In this regard, reply has been received from Import-I Commissionerate (INBOM1) and they have informed that query is high as documents are not found uploaded during assessment. Shri Dheeraj Rastogi, Commissioner of Customs, ACC, Delhi, informed the Chair that the high percentage of third queries is a one-time issue, and efforts are being made to reduce it to zero. The Chair directed all concerned Commissioners to take necessary measures to minimize the query percentage.

**Action: Point Closed**

**6 Monitoring of dwell time for the period (01.01.2024-30.11.2024) and (01.12.2024-31.12.2024)**

6.1 During last meeting, dwell time for the period (01.01.2024 - 30.11.2024) and (01.12.2024 - 31.12.2024) were analysed and it was found that FAG 5B (Vehicles), NS-V, Mumbai Customs Zone-II had high percentage of Bills of Entry where assessment time is greater than 72 hours. Responding to this, Commissioner, NS-V, Mumbai Customs Zone-II mentioned that the assessment time for all Bs/E is high across FAGs 5B, 5S, 5F and 5I owing to high number of first check occurring on one particular date i.e. 14.12.2024. The Chair had also enquired the reason behind this particular occurrence and it was stated by Shri Sonal Bajaj, Commissioner that the details in this regard were being gathered which would be shortly intimated to the Convenor's office.

In this regard, a reply has been received from the Commissioner of Customs, NS-V, Nhava Sheva, informing that 63% of first checks were issued in December 2024, primarily due to a higher number of Bills of Entry filed on 03.12.2024 and 14.12.2024. The large volume of first checks issued resulted in increased dwell time and a higher query percentage.

Further, the Chair enquired what systemic changes were required from their side to bring down dwell time. In this regard, Commissioner NS-V, JNCH informed the Chair that at least where Notification 45/2017 and 46/2017 are invoked or importer requested for first check, Bs/E may be directly routed to import Docks for examination and thereafter assessment process can be done. In this regard, the Chair requested JD, NCTC to examine the suggestion. Further, the Chair requested all members of NAC to give suggestion to reduce the dwell time wherever first check cases involved and instructed to make it an agenda point in next NAC meeting.

**Action: Commissioner, Mumbai-II (INSAA1), Joint Director, NCTC, All NAC Members**

6.2 During the last meeting, with respect to all the nodal ports for FAG 5S (Vessels), the average percentage of Bills of entry assessed within 8 hours was around 37% for the period 01.01.2024 – 30.11.2024 and around 14% for the last month. The Chair had expressed that the data was concerning and also directed Mumbai-I (INBOM1) to take immediate corrective measures to improve the assessment time.

In this regard, the Commissioner of Customs, Import-I, further stated that goods under CTH 890690 fall under the restricted category as per DGFT regulations. Additionally, ships imported for breaking are required to be transferred to PAG for verification. The Chair directed to take the remedial action to reduce the dwell time.

**Action: Point Closed**

## 7. **Adherence of revised timeline of Citizen's Charter:**

The Chair directed all the members to take note and abide by the time limits mentioned as per the revised Citizen's Charter so as to bring down the assessment time to the minimum possible. The Chair further asked Joint Director, NCTC to fine tune the first check requirements in the system while taking note of the general observation that assessments get delayed when NCTC implements interdictions.

In this regard, reply has been received from Import I Commissionerate, Mumbai-I informing that most of the Bs/E was filed after 8 PM which appears on assessing officer's screen with a dwell time of 12-14 hours. Further, officers have been sensitized in this regard. Jamnagar has informed that goods are second hand in nature which required first check examination resulted into more time for assessment. The Chair again requested Joint Director, NCTC to look into the issue of directly routing the Bs/E for first check in case of second hand goods and other category where compulsory first check is required.

**Action: Joint Director, NCTC.**

#### **8. Monitoring of Pushed Back B/Es: (period 01.01.2024-30.11.2024 and 01.12.2024 - 31.12.2024)**

8.1 With respect to Group 5B (Vehicles), the average percentage of Bs/E pushed back to PAG was in the red zone only for Chennai Sea (INMAA1) for the period 01.01.2024 – 30.11.2024. Mumbai-I (INBOM1) and Chennai Sea (INMAA1) were in red zone for the past month's period. The Chair had asked Commissioner, Mumbai-I (INBOM1) and Chennai Sea (INMAA1) to examine the matter.

In this regard, a reply has been received from Import-I, Mumbai Customs Zone-I, stating that cases were pushed back due to the absence of mandatory documents for claiming re-import benefits or fulfilling policy conditions. The Chair instructed that all pushed-back cases be carefully examined, with conscious decisions made only when necessary, and to avoid routine pushbacks.

**Action: Point Closed**

8.2 In previous meeting, with respect to Group 5F (Aircrafts), Commissioner Cochin (INCOK1) had informed that the cases pertain to re-imported goods after repair which require to and fro freight fares to be included in the transactional value. Also, owing to generic incorrect classification of certain items, the concerned Bills of entry were required to be pushed back to PAG. It was further mentioned that though these cases appear genuine, more efforts would be taken to improve in this area. The Chair had acknowledged the response and asked to implement local improvements, where required.

During this meeting, the Commissioner of Customs, Cochin, informed the Chair that the RMS instructions under Chapter 88 (Aircraft Parts) require the verification of catalogues and product literature before assessment. As a result, these documents are requested, leading to the raising of queries. The response from the importer often takes a considerable amount of time, sometimes up to 10-15 days. The delay in the importer's response contributes to increased dwell time. Consequently, officers tend to push cases back to PAG, which accounts for the higher number of cases pushed back to PAG.

In this regard, the Chair instructed that if this issue persists frequently, an outreach program should be conducted to ensure that importers are better informed and prepared regarding the RMS instructions, thereby minimizing such occurrences. The Chair also requested the issuance of a Public Notice addressing this matter, which should be shared with other FAG groups of the NAC to sensitize importers and Customs brokers.

**Action: Point Closed**

8.3. With respect to Group 5S (Vessels), Shri Nidhish Singhal, JC, Import-I, Mumbai Zone-I mentioned that as per a recent notification issued by DGFT, the importers are required to submit a license for import of few goods falling under chapter 89. The Commissioner of Customs, Import-I, further stated that goods under CTH 890690 fall under the restricted category as per DGFT regulations. Additionally, ships imported for breaking are required to be transferred to PAG for verification.

**Action: Point Closed**

8.4. With respect to Group 5I (Instruments and Apparatus), the average percentage of Bills of entry pushed back to PAG was in the red zone only for Bengaluru (INBLR4) for the period 01.01.2024 – 30.11.2024. The Chair had directed Additional Commissioner, Bengaluru (INBLR4) to examine the issue and submit the explanation shortly.

In this regard, Shri Vamshi Krishna, ADC, Bengaluru informed the Chair that the number of pushed back to PAG Bills in 5I at INBLR4 has shown a consistent decline as compared to the previous month. In December, the percentage was above 5% (Red Zone). However, in January, it reduced to 4.15%, and further declined to 3.1% in February. The Assessing Officers at this port have also been sensitized to keep the push to PAG Bills at a minimum level. In certain Bs/E, for medical devices classified under Class B, C, and D, the importers failed to produce the required CDSCO MD-15 import license. Therefore, these BEs were pushed to PAG for further necessary action.

**Action: Point Closed**

9. The ADC, CCO, informed the Chair that no new agenda points have been received for this meeting. In response, the Chair requested that NAC members to identify any classification issues within their respective jurisdictions, emphasizing that the primary objective of the NAC is to bring uniformity in assessment. The Chair also highlighted a classification issue regarding Nitrogen Oxide Sensors, which will be finalized shortly following the submission from the head of Working Group on Classification.

**Action: Commissioner, NS V, JNCH, Working Group on Classification**

10. The Chair further apprised that the next NAC meeting will focus on reviewing the Annual Performance based on these parameters, similar to the approach taken in previous meetings. As there were no further points for discussion, the meeting concluded with a vote of thanks.

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

(Amitkumar Nikalje)

Additional Commissioner of Customs,

CCO, Zone-I, Mumbai.

Encl: Annexure-I (List of Attendees)

Annexure A, B, C.

Copy to:

1. Under Secretary, Customs IV, CBIC, New Delhi.
2. All Nodal Pr. Commissioner/Commissioner of NAC (Automobile and Instruments & Miscellaneous Products).
3. Joint Director, NCTC

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

| Sr. No. | Name of the Nodal Officers (S/Shri/Ms.) | Designation & Office   |
|---------|---|--|
| 1       | Ajazuddin                               | Pr. Commissioner, Air Cargo, Hyderabad Zone                    |
| 2       | Debashish Sahu                          | Pr. Commissioner, Air Cargo, Bengaluru Zone                    |
| 3       | Dheeraj Rastogi                         | Pr. Commissioner, Air Cargo, Delhi Zone                        |
| 4       | Yashodhan A. Wanage                     | Pr. Commissioner of Customs, ICD Pune, Pune Zone               |
| 5       | Sonal Bajaj                             | Commissioner, Nhava Sheva (NS-V), JNCH                         |
| 6       | Gurkaran Singh Bains                    | Commissioner of Customs, Cochin, Thiruvananthpuram, Cochin Sea |
| 7       | K.S.V.V. Prasad                         | Commissioner of Customs , Chennai-II (Import)                  |
| 8       | Dheerendra Lal                          | Commissioner of Customs (P), Jamnagar, Ahmedabad Zone          |
| 9       | Vivek Pandey                            | Commissioner of Customs, Import-I, Mumbai Zone -I              |
| 10      | Atul Saxena                             | Commissioner of Customs, Kolkata Zone                          |
| 11      | Amitkumar Nikalje                       | Additional Commissioner, CCO, Mumbai Zone-I                    |
| 12      | D S Sangeeta                            | Additional Commissioner, Air Cargo, Chennai                    |
| 13      | Harkirpal Khatana                       | Additional Commissioner, Customs (Prev.), Jamnagar,            |
| 14      | Sukhveer Singh Ahuja                    | Additional Commissioner, Calcutta (Sea)                        |
| 15      | K K Prasad                              | Additional Commissioner, NS-V, Nhava-Sheva                     |
| 16      | Vamshi Krishna Reddy                    | Additional Commissioner, AP & ACC Bengaluru                    |
| 17      | Tej Kumar                               | Additional Commissioner, Chennai-II, Import Commissionerate    |

|    |                              |   |
|----|------------------------------|---|
| 18 | Prakash Veer Singh<br>Meena  | Additional Commissioner, ICD Garhi Hasaru,<br>Delhi Zone          |
| 19 | Shubhdeep Kaur               | Jt. Commissioner, Chennai-V II, Air Cargo<br>Commissionerate      |
| 20 | Nidhish V. Singhal           | Jt. Commissioner, Import-I, Mumbai Zone-I                         |
| 21 | Yogesh Loke                  | Joint Director, NCTC, Mumbai                                      |
| 22 | G. Ramkrishnan Raju<br>Yadav | Additional Commissioner, Kakinada<br>Vishakhapatnam Zone          |
| 23 | P. Senthil Kumar             | Joint Commissioner, Cochin Customs                                |
| 24 | L Meenakshi Sundaram         | Deputy Commisisoner, , Chennai-II, Import<br>Commissionerate      |
| 25 | Nimishamba C.P.              | Deputy Commissioner, ICD, Bengaluru                               |
| 26 | Girish Vadassery             | Deputy Commissioner, CCO, Mumbai<br>Customs Zone-I                |
| 27 | Rajeev Kumar Singh           | Assistant Commissioner, ICD-Bhavnagar                             |
| 28 | K. Manjappan                 | Assistant Commissioner, Bengaluru City Customs                    |
| 29 | V.P. Vinod Kumar             | Assistant Commissioner, Chennai-VII, Air Cargo<br>Commissionerate |
| 30 | N. Ravi Kumar                | Assistant Commissioner, Kakinada,<br>Vishakhapatnam Zone          |
| 31 | P. Sridhar                   | Superintendent, Kakinada, Vishakhapatnam Zone                     |
| 32 | Nitish Kumar                 | Appraiser, Chennai-II, Import Commissionerate                     |
| 33 | Ashish Kumar                 | Appraiser, Chennai-V II, Air Cargo<br>Commissionerate             |
| 34 | Shailendra Kumar Singh       | Appraiser, Bhavnagar  |

