



मुख्य सीमाशुल्क आयुक्त कार्यालय, मुंबईअंचल-II  
Office of the Chief Commissioner of Customs  
Mumbai Customs Zone-II

जवाहरलाल नेहरू सीमाशुल्क भवन  
JAWAHARLAL NEHRU CUSTOM HOUSE

पोस्ट :शेवा, तालुका :उरण,जिलारायगढ,महाराष्ट्र-400707  
Post: Sheva, Taluka: Uran, District: Raigad, Maharashtra400707  
दूरभाष/Tel No.: 022-27244736 फ़ैक्स/Fax 27242402-022:  
Email: ccu-cusmum2@nic.in/nacchemical.jnch@gov.in



Date: 04-02-2026

## **Record of Discussion of NAC Chemicals with FAGs and trade associations held on 28.01.2026**

1. A meeting of NAC (Chemicals) with the concerned Faceless Assessment Groups (FAGs) and Trade Associations was held on 28.01.2026 at JNCH, Nhava Sheva, under the chairmanship of the Convenor, NAC (Chemicals) and the Chief Commissioner of Customs, Mumbai Customs Zone-II.

2. The NAC Secretariat made a presentation on the performance of FAGs for December 2025 on the parameters of Queries raised, First Check examinations, Bills of Entry (BEs) pushed to PAG, and Assessment time. It was noted that overall Query level slightly declined from 24.71% (Nov 2025) to 23.73% (Dec 2025) and First Check cases marginally reduced from 6.54% (Nov. 25) to 6.10% (Dec. 25). Overall assessment time was also reduced from 55.12 Hrs. (Nov.25) to 45.29 Hrs. (Dec.25)

2.1 Clarifications were sought from specific FAGs where the performance was not up to mark and remedial measures were discussed. For instance,

(a) In case of FAGs- Kandla and Mundra, queries were raised in more than 35% cases, much above the national average of 24%;

(b) First check was ordered by FAGs Vizag and Bengaluru in more 10% cases, much above national average of 6.10%

(c) FAGs Kandla pushed about 8% BEs to PAG, whereas the national average was only 1.77%.

3. During deliberation on possible reasons, FAG Kandla informed that the high percentages on parameters of Queries raised and Pushed to PAG (a and c above) were primarily on account of non-submission of relevant/complete documents by the importers/CBs. This argument of FAG Kandla was however found improbable,

owing to the fact that other FAGs working similar situation with same set of commodities and CBs were performing much better. FAG Kandla was directed to undertake proper diagnostic and forward a report in the matter to NAC Secretariat.

[Action: Commissioner of Customs, Kandla]

4. All FAGs were advised to follow JNCH Public Notice No. 71/2025 dated 17.09.2025, which lists out commodity-wise documents requirement, in order to reduce queries on this count. The FAGs were also asked to follow JNCH Public Notice No. 03/2019 dated 02.01.2019 in order to rationalize First Check requirement in re-import cases. These Public Notices are enclosed.

[Action: All FAGs under NAC-Chemicals]

5. The matter of value loading by officers without consulting the importers, compelling them to pay duty and clear the goods to avoid paying demurrage, was raised by CB associations. The Convenor stated that the principle of Natural Justice has to be followed and proper officer is legally bound to pass a speaking order as required under Section 17(5) of the Customs Act. In this regard, all FAGs were advised to follow JNCH Standing Order No. 20/2025 dated 15.12.2025, which provides a detailed SOP for passing speaking order in such cases. A copy of the said SO is enclosed for uniform application.

[Action: All FAGs under NAC-Chemicals]

6. The agenda points sponsored by the stakeholders were then taken up. A brief record of discussion, along with actions need to be taken, is placed as 'Annexure - II' (old Agenda points). There were no New Agenda points for discussion. The list of attendees is placed at 'Annexure - A.

Digitally signed by  
Likhita Vijay Umare  
Date: 04-02-2026

19:48:08  
(Likhita V Umare)

Dy. Commissioner, NAC(Chemicals)  
JNCH, Nhava Sheva

Encl: Annexure-A, Annexure-II, PN 71/2025 dated 17.09.2025, PN 03/2019 dated 02.01.2019, and Standing Order 20/2025 dated 15.12.2025

Copy to:

1. Chief Commissioner's Office, Mumbai-II, JNCH.
2. All FAGs and other participants of the meeting.
3. Office copy

## **Annexure-A**

### **NAC Chemical Meeting with Trade & FAG Held on** **28.01.2026**

#### **List of Attendees**

The following officers of the department attended the meeting:

<b>S. No</b>	<b>Name</b>	<b>Designation</b>
1.	Shri. Yashodhan A. Wanage	Pr. Commissioner of Customs, Nhava Sheva-I
2.	Shri K Mahipal Chandra	Secretary (NAC) & Additional Commissioner of Customs, Mumbai Zone-II
3.	Dr. Parul Singhal	Joint Commissioner of Customs, Mumbai Zone-II
4.	Ms. Likhita Umare	Deputy Commissioner of Customs, Mumbai Zone-II
5.	Shri Dinesh Kumar	Asst. Commissioner of Customs, Mumbai Zone-II
6.	Shri Rajkumar Mishra	Asst. Commissioner of Customs, Mumbai Zone-II
7.	Shri Kilaru Mahendranath	Asst. Commissioner of Customs, Mumbai Zone-II

FAG members attending the meeting:

<b>Sr. No.</b>	<b>Name</b>	<b>Designation</b>
1	Shri Atul Saxena	Pr. Commissioner of Customs, Kolkata
2	Shri Alok Singh	Commissioner of Customs, Noida
3	Shri Gurkaran Singh Bains	Commissioner of Customs, Cochin
4	Shri Kumar Amrendra Narayan	Commissioner of Customs (Import-II), Mumbai
5	Shri D. Anil	Commissioner of Customs, Pune
6	Ms. Jayabharathi	Additional Director, NCTC
7	Ms. Vineeta Sinha	Additional Commissioner of Customs, Tughlakabad
8	Ms. Bharti Sharma	Additional Commissioner of Customs, Delhi ACC
9	Ms. D S Sangeetha	Additional Commissioner of Customs, Chennai Imports
10	Ms. T Usha Devi	Additional Commissioner of Customs, Tuticorin

11	Shri Deepak Zala	Additional Commissioner of Customs, Mundra
12	Shri Abhinav Yadav	Additional Commissioner of Customs, Bhubaneswar
13	Shri Sanjay Bangartale	Additional Commissioner of Customs, Kolkata
14	Shri Rahul Gawande	Additional Commissioner of Customs, Pune
15	Shri Vishwajeet Singh	Additional Commissioner of Customs, Kandla
16	Shri Mukesh Rathore	Additional Commissioner of Customs, Kandla
17	Shri Neelesh Rautkar	Additional Commissioner of Customs, Mumbai-III
18	Shri Mandeep Jalota	Joint Commissioner of Customs, Mumbai-I
19	Shri Nitish Karnatak	Joint Commissioner of Customs, ICD Bangalore
20	Shri Shyam Lal	Joint Commissioner of Customs, Cochin
21	Ms. G Virudambikai	Deputy Commissioner of Customs, Chennai ACC
22	Shri Harrison Antony	Deputy Commissioner of Customs, Cochin
23	Shri K C Joseph	Assistant Commissioner of Customs, Tuticorin
24	Shri R. Jones Ferling Raja	Assistant Commissioner of Customs, Chennai
25	Shri B.C. Dash	Assistant Commissioner of Customs, Kolkata
26	Shri P Murali Krishna	Assistant Commissioner of Customs, Vishakhapatnam
27	Shri Sundeeep Krishna	Assistant Commissioner of Customs, Pune
28	Shri Bajrang Prasad Meena	Assistant Commissioner of Customs, Delhi
29	Shri M. R. Bhatt	Assistant Commissioner of Customs, Kandla
30	Shri Naveen K	Appraising Officer, Tuticorin
31	Shri Ashish Kumar	Appraising Officer, Kandla

**Representatives from Trade:**

S. No	Name (Shri/Ms./Smt.)	Association
1	Hiren Ruparel	BCBA
2	Sanjeev Harale	
3	Ganpat Korde	
4	Vinayak B. Aparaj	

5	Sudip Dey	FFFIA
6	Dushyant Mulani	
7	Vinod Sharma	
8	Paresh Shah	WISA
9	Nimish Desai	
10	Uday Pan	Customs Broker (M/s B.M. Logistics)
11	Dinesh Gupta	Mundra Customs Brokers Association
12	Harsh J. Lapsia	AILBIEA
13	R.N. Sekar	Chennai Customs Brokers Association

**OLD AGENDA POINTS (ANNEXURE-II)**

Sr. No.	Agenda Point	Sponsoring Association	Trade Comments	Record of Discussion	Action owner
1.	<p><b>Clarification regarding classification of LACTULOSE Concentrate USP/Lactulose Solutions USP</b></p> <p>During investigation, it was observed that the item Lactulose is being imported under different CTH namely CTH 2940-0000, 2942-0090 or 3003-9090. Lactulose is a synthetic sugar with laxative properties and is a disaccharide consisting of glucose and fructose units.</p> <p>In this regard, CTH 2940-0000 is for sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters and their salts, other than products of headings 2937, 2938 OR 2939 whereas 2942-0090 is for other organic compounds. Also, CTH 3003-9090 is for other items falling under Medicaments (excluding goods of Heading 3002, 3005 or 3006) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.</p> <p>Further, in some cases % of Lactulose in the Lactulose concentration-USP is not 100% &amp; contains other ingredients also, wherein it remains unclear whether this purity of Lactulose concentration can be considered as “chemically pure substance”.</p>	<p>Assistant Commissioner of Customs, Gr-5, Delhi (Preventive) Commissioner ate, New Delhi</p>	<p align="center">NA</p>	<p>The matter was referred to Kolkata Customs (working group for classification issues).</p> <p>Commissioner of Customs, Kolkata informed that the report was being compiled and would be shared in shortly.</p>	<p>Kolkata Customs.</p>

2.	<p><b>Masking of Importer Name:</b></p> <p>There are many importers who are importing goods across multiple ports - and because of this, the importing entity becomes familiar to the FAG officers.</p> <p>It is our request to CBIC, through the NAC - to consider masking Importer Names, to further strengthen the anonymity under faceless and deny any residual avenue for delays.</p>	AILBIEA		Matter referred to Board for consideration.	Closed
3.	<p><b>Wrong Assessments Under Expired Safeguard Notification:</b></p> <p>Bill of Entry No. 5219874 dated 21.10.2025 are being wrongly assessed under Safeguard Notification No. 87/2009 which has already expired under Section 88 of the Customs Tariff Act, 1975 (The validity of safeguard Notification is 10 years) It is requested that the system be reviewed to ensure it does not allow assessments under expired notifications</p>	BCBA		The issue has already been resolved with the help of DG Systems. End date has been put in such notifications and now there is no possibility of invoking such notifications. But the notification exists in the system in case of re-assessment.	Closed
4.	<p><b>Re-imports Under Notification No. 45/2017:</b></p> <p>Re-imports filed under Notification No. 45/2017-Cus are also reportedly facing inconsistencies in assessment under Faceless Groups BILL OF ENTRIES ARE BEING ASSESSED WITHOUT IGST. Members have to apply for recall and re-assessment for payment of IGST under E- office which again causes delay in clearances. We request you to kindly issue an Advisory for re-call and re- assessment to be done at PAG level only without processing under E- filing.</p>	BCBA	Trade also raised the issue of system not calculating the IGST amount automatically and the officer has to manually enter the amount. Even if importer pays IGST electronically, the same is not reflected in GST portal. At times, the FAG does not add the IGST and re-assesses as it is, thereby needing further recall.	<p>Two issues were identified-</p> <p>a) system issue, which does not allow automatic payment of IGST, which is not linked to GSTN.</p> <p>b) issue of recall, whether in PAG or FAG, with the approval of ADC/JC.</p> <p>In this regard, a suggestion would be made to DG Systems to make a proper process flow for resolving this issue.</p>	NAC Secretariat and BCBA

				Sponsoring association was asked to send a detailed proposal on the issue.	
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**OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-III),  
MUMBAI ZONE-II, JAWAHARLAL NEHRU CUSTOM HOUSE,  
NHAVA SHEVA, TALUKA: URAN, DISTRICT: RAIGAD,  
MAHARASHTRA-400707.**

F. No. S/22-Gen-402/2017-18/AM(I)/JNCH. Pt. I

Dated 02.01.2019

**PUBLIC NOTICE NO. 03/2019**

**Sub:** To reduce delay in clearances of "re-imported goods" where benefit of exemption from payment of duty is claimed under any Notification: **reg.**

Attention of importers, Customs Brokers, other members of Trade and Industry is invited to the various Notifications issued providing exemption from payment of duties of Customs, taxes and cess as specified in the said Notifications on "re-imported goods" subject to the fulfillment of certain conditions.

2. Two notifications under which such exemptions are available are:

- Notification No. 45/2017 – Customs, dated 30th June, 2017 [This Notification applies to the exports for which order permitting clearance and loading under section 51 of the Customs Act, 1962, has been given on or after 01st day of July, 2017]
- Notification No. 46/2017 – Customs, dated 30th June, 2017 [This Notification applies to exports for which order permitting clearance and loading under section 51 of the Customs Act, 1962 has been given on or before 30th June, 2017.]

3. These notifications exempt goods when re- imported into India from so much of the duty of customs as is in excess of the amount of specified export benefits availed at the time of their export i.e. drawback, IGST exemption / IGST refund etc. [as specified in the Notification].

4. The main conditions under the aforesaid Notifications are:

- re-importation of such goods takes place within one year / 3 year of exportation or such extended period not exceeding period as provided in the said Notifications as allowed by Principal Commissioner / Commissioner of Customs on sufficient cause being shown for the delay.
- Amount of export benefits availed at the time of export i.e. drawback, IGST exemption / IGST refund etc. [as specified in the Notification] are paid back.
- the goods are the same which were exported

4. One of the conditions for exemption under both the above Notifications [*in cases, where goods were exported under duty exemption scheme (DEEC/ Advance Authorisation/ DFIA) or Export Promotion Capital Goods Scheme (EPCG)*] is that the importer should have intimated the details of the consignment re-imported to the AC /DC of Customs in charge of the factory where the goods were manufactured or the premises from where the goods were supplied and to the licensing authority (DGFT) regarding the fact of re-importation and should produce a dated acknowledgement of such intimation at the time of clearance of goods.

5. It has been observed that there is considerable delay in the clearance of such re-import consignments. Feedback received during interaction with field officers, importers / exporters, Customs Brokers has revealed that the main reasons for delay in such clearances are:

- i. Importers / Customs Brokers file Bills of entry after the arrival of goods and ask for "first check assessment" so as to establish the identity of goods. However, there is delay in producing goods for examination and submitting necessary export documents to establish identity;
  - ii. They also claim the benefit of exemptions mentioned above but proof of having surrendered the export benefit is submitted after arrival of goods;
  - iii. There is delay in submission of dated acknowledgement of intimation (mentioned at Para 2.2 above), which is required to be submitted at the time of clearance of goods.
5. In order to ensure that there is no delay in processing of documents and clearance of such goods, it has been decided that the following procedure shall be followed by importers:
- i. Importers / Customs Brokers shall file either advance or prior bill of entry in such re-import cases.
  - ii. They should necessarily complete following formalities before filing the bill of entry
    - a. Surrender of export incentives as required in the respective Notifications
    - b. Submission of intimation [details of the consignment re-imported to the AC/DC of Customs in charge of the factory where the goods were manufactured or the premises from where the goods were supplied and to the licensing authority regarding the fact of re-importation]
  - iii. Upload copy of documents as proof of compliance of these two conditions under e-sanchit at the time of filing of bill of entry
  - iv. In case they are not able to comply with aforesaid mandatory conditions, they may file bill of entry without claiming the benefit of exemption .
  - v. In cases, where benefit of these exemptions is claimed, "First Check" procedure need not be resorted to and identity of goods can be established under second check also. In case of variation / mis-declaration, is noticed at the time of examination of goods, necessary action regarding denial of benefit of exemption notification and other penal action may be taken.
6. Difficulty, if any may also be brought to the notice of Deputy / Assistant Commissioner in charge of DPD Cell, NS-III or Appraising Main (Import) through email / phones (email address: [appraisingmain.jnch@gov.in](mailto:appraisingmain.jnch@gov.in), Phone No : 022-27244979).
8. Action to be taken in terms of decisions taken in this Public Notice should be considered as standing order for the purpose of officers and staff.

**Sd/-**

**(SUBHASH AGRAWAL)**  
COMMISSIONER OF CUSTOMS (NS-III).

To:

1. The Chief Commissioner of Customs, Mumbai Zone-II, JNCH for information.
2. The Commissioner of Customs, NS-G/ NS-I / NS-II / NS-III/ NS-IV / NS-V, JNCH
3. The Chairman JNPT / CEO NSICT / CEO GTI / CEO BMCT for information.
4. All Additional / Joint Commissioner of Customs, JNCH
5. All Deputy / Assistant Commissioner of Customs, JNCH
6. All Sections / Groups of NS-G, NS-I, NS-II / NS-III/ NS-Audit / NS-V, JNCH
7. AC/DC, EDI for uploading on JNCH website immediately.
8. Representative of CSLA & MANSA for information and circulation among their members and other shipping lines operating at Nhava Sheva Port.
9. Representative of CFSAI / BCBA / FIEO / Members of PTFC for information and circulation among their members and other importers for information.
8. वरिष्ठ अनुवादक, हिंदी अनुभाग



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27242402-022:

Email: ccu-  
cuscum2@nic.in/nacchemical.jnch@gov.in



F.No. → CUS/Tech/205/2025 - 0/0 Comm-CUS-NSI

Date: 17.09.2025

**Public Notice No.:** 71/2025

**Subject:** Streamlining the Documentation Requirements for expediting Assessments under NAC-Chemicals -reg.

Attention of all Importers, Customs Brokers and other stakeholders is invited to the Public Notice 21/2023 dated 08.03.2023 of JNCH, wherein the delays caused by **non-submission of complete information and requisite documents** at the time of filing the Bill of Entry, was extensively discussed.

2. Further, during the meetings held with the trade, it was brought to the notice of NAC-Chemicals that queries were being raised, to seek such information necessary for assessment, which in turn causing delay in assessment and non-compliance of the procedural requirements for the assessment.

3. In light of the above, to re-iterate and streamline the assessment process, a detailed list of products from Chapter 28 to 49, along with necessary documents is attached at Annexure-A.

4. It may be noted that the list provided in Annexure-A is not exhaustive in nature. Depending on the description, classification and nature of the imported goods, importers may be required to submit additional supporting documents to enable accurate assessment. Furthermore, the Assessing Officer retains the discretion to call for any further documents or clarifications deemed necessary for the assessment process. Further, issuance of this Public notice does **NOT**, in any way, affect the applicability of PN 21/2023.

6. Stakeholders are urged to comply with the above requirements in order to avoid multiple queries during assessment, minimize delays and contribute to the smooth functioning of the Faceless Assessment system.

This issues with the approval of Convenor, NAC Chemicals & Chief Commissioner of Customs, Mumbai Zone-II, JNCH.



**(K. Mahipal Chandra)**

Jt. Commissioner of Customs &  
Secretary, NAC-Chemicals

Encls: Annexure-A

## Annexure A

Sr. No.	Products (Chapter 28–49)	Information to be Submitted by importer
1	Inorganic Chemicals	<ul style="list-style-type: none"> <li>- IUPAC Name of the chemical</li> <li>- CAS Number of the chemical</li> <li>- Previous Test Report</li> <li>- Importer's End-use Declaration</li> <li>- Material Safety Data Sheet</li> <li>- Permit/License from CIB&amp;RC</li> <li>- PESO Certificate</li> <li>- Landing Permission for gas cylinders as well as calcium carbide</li> <li>- NOC from Narcotics Commissioner</li> </ul>
2	Ozone Depleting Substances	<ul style="list-style-type: none"> <li>- IUPAC Name of the chemical</li> <li>- CAS Number of the chemical</li> <li>- Material Safety Data Sheet</li> <li>- NOC from MoEF&amp;CC</li> <li>- DGFT import license</li> <li>- PESO Certificate</li> <li>- Landing Permission</li> </ul>
3	Compounds of Precious Metals	<ul style="list-style-type: none"> <li>- IUPAC Name of the chemical</li> <li>- CAS Number of the chemical</li> <li>- Material Safety Data Sheet</li> <li>- DGFT import license</li> <li>- Assay certificate for purity</li> </ul>
4	Radioactive Elements / Isotopes	<ul style="list-style-type: none"> <li>- Import License from AERB</li> <li>- End-use Certificate</li> <li>- Material Safety Data Sheet</li> <li>- IUPAC Name of the chemical</li> <li>- CAS Number of the chemical</li> </ul>
5	Organic Chemicals	<ul style="list-style-type: none"> <li>- IUPAC Name of the chemical</li> <li>- CAS Number of the chemical</li> <li>- Previous Test Report</li> <li>- Importer's End-use Declaration</li> <li>- Material Safety Data Sheet</li> <li>- Permit/License from CIB&amp;RC</li> <li>- NOC from MoEF&amp;CC</li> <li>- PESO Certificate</li> <li>- Landing Permission for gas cylinders as well as calcium carbide</li> <li>- NOC from Narcotics Commissioner</li> </ul>

6	Pharmaceutical Products	<ul style="list-style-type: none"> <li>- CDSCO Drug License / Registration Certificate/NOC</li> <li>- Previous Test report</li> <li>-Material Safety Data Sheet</li> <li>- End-use Certificate</li> <li>- NOC from Narcotics Commissioner</li> <li>- IUPAC Name</li> <li>- CAS Number</li> <li>- Proof specifying whether the item imported is an end-use medicine or bulk drug</li> </ul>
7	Fertilizers	<ul style="list-style-type: none"> <li>- FCO Certificate</li> <li>- Material Safety Data Sheet</li> <li>- IUPAC Name with NPK content</li> <li>- CAS Number of main chemical</li> <li>- Noting/endorsement from RFCL stating the product cannot be tested (if required)</li> </ul>
8	Tanning, Dyes, Paints, Varnishes, Inks, Pigments	<ul style="list-style-type: none"> <li>- Material Safety Data Sheet</li> <li>- Test Report / Certificate of Analysis</li> <li>- IUPAC Name of chemical</li> <li>- CAS Number of chemical</li> </ul>
9	Printing Ink	<ul style="list-style-type: none"> <li>- Material Safety Data Sheet</li> <li>- Test Report / Certificate of Analysis</li> <li>- IUPAC Name of chemical</li> <li>- CAS Number of chemical</li> <li>-MEK content</li> </ul>
10	Essential Oils & flavouring essence, Perfumes, Cosmetics, and Allied Products	<ul style="list-style-type: none"> <li>- Material Safety Data Sheet</li> <li>- Test Report / Certificate of Analysis</li> <li>- IUPAC Name of chemical</li> <li>- CAS Number of chemical</li> <li>-Registration Certificate from CDSCO and NOC from ADC for perfumes, cosmetics allied products</li> </ul>
11	Soap, Organic Surface-Active Agents, Lubricants, Waxes, Polishes	<ul style="list-style-type: none"> <li>- Material Safety Data Sheet</li> <li>- Test Report / Certificate of Analysis</li> <li>- IUPAC Name of chemical</li> <li>- CAS Number of chemical</li> <li>- End-use Declaration</li> </ul>
12	Albuminoidal Substances, Starches, Glue	<ul style="list-style-type: none"> <li>- Material Safety Data Sheet</li> <li>- Test Report / Certificate of Analysis</li> <li>- IUPAC Name of chemical</li> <li>- CAS Number of chemical</li> <li>- PESO Certificate</li> <li>- NOC from CDSCO / ADC</li> <li>- NOC from FSSAI &amp; AQ</li> </ul>

13	Explosives, Pyrotechnic Products, Matches, Pyrophoric Substances (Ch. 36)	<ul style="list-style-type: none"> <li>- Material Safety Data Sheet</li> <li>- PESO Certificate</li> <li>- Landing Permission</li> <li>- Test Report / Certificate of Analysis</li> <li>- IUPAC Name of chemical</li> <li>- CAS Number of chemical</li> <li>- End-use Declaration (for explosives and pyrotechnics)</li> </ul>
14	Photographic or Cinematographic Products (Ch. 37)	<ul style="list-style-type: none"> <li>- Material Safety Data Sheet</li> <li>- Test Report / Certificate of Analysis</li> <li>- IUPAC Name of chemical</li> <li>- CAS Number of chemical</li> <li>- End-use Declaration</li> </ul>
15	Insecticide, Pesticide, Herbicide, Fungicide (Ch. 3808)	<ul style="list-style-type: none"> <li>- Material Safety Data Sheet</li> <li>- Test Report / Certificate of Analysis</li> <li>- IUPAC Name of chemical</li> <li>- CAS Number of chemical</li> <li>- Permit/license from CIB&amp;RC</li> <li>- NOC from Narcotics Commissioner</li> <li>- End-use Declaration</li> </ul>
16	Bio Stimulants(3808)	<ul style="list-style-type: none"> <li>-Material Safety Data Sheet</li> <li>-Test Report / Certificate of Analysis</li> <li>-IUPAC Name of chemical</li> <li>-CAS Number of chemical</li> <li>-End-use Declaration</li> </ul>
17	Linear Alkyl Benzene	<ul style="list-style-type: none"> <li>-Material Safety Data Sheet</li> <li>-Test Report / Certificate of Analysis</li> <li>-End-use Declaration</li> <li>-Manufacturer's Invoice</li> <li>-Purchase Order or Contract;</li> <li>-Manufacturing process from the manufacturer</li> <li>-BIS Registration</li> </ul>
18	Plastics and Articles Thereof (Ch. 39)	<ul style="list-style-type: none"> <li>- Material Safety Data Sheet</li> <li>- Test Report / Certificate of Analysis for re-grinds and re-processed materials</li> <li>- End-use Declaration</li> <li>-LMPC for retail products</li> <li>-EPRA for packing materials</li> </ul>

19	Rubber and Articles Thereof	<ul style="list-style-type: none"> <li>- Material Safety Data Sheet (for dual-use articles)</li> <li>- Test Report / Certificate of Analysis</li> <li>- End-use Declaration</li> <li>-Rubber Board NOC for Natural Rubber</li> <li>-BIS Certificate &amp; DGFT SIL for Rubber Tyres</li> <li>-CDSCO license for examination gloves</li> <li>-Extended Producer Responsibility Authorization for Rubber Tyre</li> </ul>
20	Rubber Tyres Scrap	<ul style="list-style-type: none"> <li>- End-use Declaration (for industrial or automotive applications)</li> <li>- Representative Pictures / Catalogues (showing product type, size, specifications)</li> <li>-Form 6 and Form 9 as per Hazardous waste management rules</li> <li>-NOC from MoEFCC</li> <li>-Consent to operate from SPCB</li> </ul>
21	Raw Hides, Skins, Leather, and Furs	<ul style="list-style-type: none"> <li>- Health / Veterinary Certificate (for animal origin)</li> <li>-Certificate of No-use of Azo dye/Test report/ CoA</li> <li>- Representative Pictures / Catalogues (for inspection and product verification)</li> </ul>
22	Articles of Leather; Saddlery and Harness; Travel Goods, Handbags, etc	<ul style="list-style-type: none"> <li>- Representative Pictures / Catalogues (showing product type, material, and specifications)</li> <li>-LMPC certificate</li> <li>-EPRA certificate</li> </ul>
23	Wood and Articles of Wood (Ch. 44)	<ul style="list-style-type: none"> <li>- Fumigation Certificate / Phytosanitary Certificate</li> <li>- Representative Pictures / Catalogues (showing product type, size, and specifications)</li> <li>-LMPC certificate for wooden articles</li> </ul>
24	Cork and Articles of Cork (Ch. 45)	<ul style="list-style-type: none"> <li>- Fumigation Certificate / Phytosanitary Certificate</li> <li>- Representative Pictures / Catalogues (showing product type, size, and specifications)</li> <li>-LMPC certificate for wooden articles</li> </ul>
25	Manufactures of Straw, Esparto or Other Plaiting Materials; Basketware and Wickerwork (Ch. 46)	<ul style="list-style-type: none"> <li>- Fumigation Certificate / Phytosanitary Certificate</li> <li>- Representative Pictures / Catalogues (showing product type, size, and specifications)</li> </ul>
26	Pulp of Wood or of Other Fibrous Cellulosic Material and waste paper	<ul style="list-style-type: none"> <li>- Representative Pictures / Catalogues (showing product type, quality, and specifications)</li> <li>-Pre-shipment inspection certificate from authorised agency</li> <li>-Form 6 and Form 9 as per Hazardous waste management rules</li> <li>-IGCR authorisation along with condition sheets</li> <li>- SPCB Certificate</li> <li>- Quarterly Waste Disposal Report from SPCB</li> </ul>

27	Paper and Paperboard; Articles of Paper Pulp, Paper or Paperboard (Ch. 48)	<ul style="list-style-type: none"> <li>-PIMS certificate</li> <li>-Declaration of GSM for paper/paperboard</li> <li>- Representative Pictures / Catalogues (showing product type, quality, and specifications)</li> <li>- SPCB Certificate (for environmental compliance, especially if recycled content is used)</li> <li>- Quarterly Waste Disposal Report (as per environmental compliance)</li> <li>-Declaration of Klenn absorbency , wet tensile strength, querly porosity in case of items falling under CTH 4802, 4804,4805, 4810</li> </ul>
28	Printed Books, Newspapers, Pictures, and Other Products of the Printing Industry (Ch. 49)	<ul style="list-style-type: none"> <li>- Representative Pictures / Catalogues (showing product type, sample pages, or content)</li> <li>- Internationals Standard Book Number for books</li> <li>- Registrar of Newspaper for India certificate for newspaper</li> <li>-Detailed packing list for newspaper reels</li> </ul>



प्रधान आयुक्त सीमा शुल्क का (कार्यालय) एन.एस.-I, सीमा शुल्क मुंबई जोन-II  
O/o THE PR. COMMISSIONER OF CUSTOMS (NS-I), MUMBAI ZONE-  
II,

जवाहर लाल नेहरू सीमा शुल्क भवन, न्हावा शेवा  
JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA-SHEVA,  
तालुका: उरण, जिला: रायगड, महाराष्ट्र - 400707  
TAL-URAN, DIST- RAIGAD, MAHARASHTRA-400707

Dated: 15-12-2025

**Standing Order No. 20/2025**

**Subject: Procedure for issuance of Speaking Orders in cases of Re-Assessment by Faceless Assessment Groups (FAGs) – Sensitization and Compliance with Section 17(5) of the Customs Act, 1962 – Reg.**

It has been reported that in certain cases of re-assessment carried out by the Faceless Assessment Groups (FAGs), the speaking orders prescribed under **Section 17(5) of the Customs Act, 1962** are either not issued in time or the importers are not given adequate opportunity of being heard. To ensure uniformity, transparency, and adherence to the principles of natural justice, the following Standard Operating Procedure (SOP) is hereby issued for strict compliance by concerned FAGs/PAGs at JNCH.

As per Section 17(5) of the Customs Act, 1962:

*Where any re-assessment done under sub-section (4) is contrary to the self-assessment done by the importer or exporter and in cases other than those where the importer or exporter, as the case may be, confirms his acceptance of the said re-assessment in writing, the proper officer shall pass a speaking order on the re-assessment, within fifteen days from the date of re-assessment of the bill of entry or the shipping bill, as the case may be.*

Further, **CBIC Instruction No. 09/2020-Customs dated 05.06.2020**, and **Instruction dated 21.08.2020 issued vide F.No. 390/Misc/3/2019-JC**, provide guidelines regarding the conduct of personal hearings through video conferencing and adherence to natural justice principles.

**Standard Operating Procedure (SOP)**

**a) Issuance of Query by FAG Officer:**

- Where the FAG officer takes a view, contrary to the self-assessment done by the importer, the officer shall issue a query clearly indicating the grounds for proposed re-assessment.

**b) Option to Seek Personal Hearing (PH):**

- The importer or Customs Broker shall have the option to seek a *personal hearing* prior to finalization of the re-assessment.
- The option must be clearly indicated in the query communication.

**c) Provision of Link for Personal Hearing:**

- Upon receipt of a request for PH, the FAG officer shall provide a *video conferencing link or other reliable technological means* for the hearing, in accordance with CBIC's Instruction dated 21.08.2020.

**d) Issuance of Speaking Order:**

- After completion of the personal hearing and re-assessment, the FAG officer shall issue a **speaking order** within **15 days** from the date of re-assessment, as per section 17(5) of the Customs Act, 1962, clearly stating the reasons for the decision that explain the legal and factual basis vis-à-vis the submissions made by the importer.

**e) Escalation Mechanism:**

- In cases where:
  - Personal hearing is not granted despite request, or
  - Assessment is completed without providing an opportunity of hearing or a speaking order,

the Importer or Customs Broker may escalate the matter to the **Joint/Additional Commissioner in charge of the concerned Port Assessment Group (PAG)**

- The JC/ADC (PAG) shall intervene to ensure that a hearing is granted and a speaking order is issued promptly.
- The above process should be completed **within two working days** from the date of escalation.

**f) Reiteration of CBIC Instructions:**

- All concerned officers are hereby directed to strictly follow **CBIC Instruction No. 09/2020-Customs** and **Instruction dated 21.08.2020** issued vide F.No. 390/Misc/3/2019-JC, which lay down the procedure for speaking orders and conduct of personal hearings through virtual mode.

The **Joint/Additional Commissioner** in charge of the group shall monitor compliance with this Standing Order.

Any deviation or non-compliance will be viewed seriously and should be reported to the Jurisdictional Principal Commissioner/Commissioner for administrative action.

The **System Manager** shall ensure that appropriate options for requesting personal hearing and uploading of speaking orders are available on ICEGATE/ICES for transparency.

Digitally signed by  
Yashodhan Arvind Wanage  
Date: 15-12-2025  
17:37:44

**(Yashodhan A. Wanage)**  
Pr. Commissioner of Customs, NS-I, JNCH

Copy to:

1. The Chief Commissioner of Customs, Mumbai Zone-II, JNCH.
2. Pr. Chief Commissioner/ Chief Commissioner of Customs, Mumbai Customs Zone-I and Mumbai Customs Zone-III.
3. The Commissioner of Customs, NS-G/NS-I/NS-II/NS-III/NS-Audit/NS-V, JNCH.
4. The Chairman JNPT//CEO NSICT, CEO GTI/ CEO BMCT for information.
5. All Additional/Joint/Dy./Asstt. Commissioners of Customs, JNCH.
6. All Sections/Group of NS-G/NS-I/NS-II/NS-III/NS-Audit/NS-V, JNCH.
7. Representative of CSLA/MANSA CFSAI / BCBA / FIEO / Members of PTFC for information and circulation among their members and other importers for information.
8. AC/DC, EDI for uploading on the JNCH website immediately.