



**OFFICE OF THE COMMISSIONER OF CUSTOMS, (IMPORT-I)
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F. No. CUS/AG/PN/6/2020-A/G-O/O COMMR-CUS-IMP-I-ZONE-I-MUMBAI

Date: 16.10.2020

DIN No. 202010770000003A984A

Public Notice No: 67/2020

Subject: Faceless Assessment – Measures for timely assessment of Bills of Entry and Clarification on defacement of physical documents reg..

Attention of all Custom Brokers, Exporters, Importers, Members of the Trade and other stake holders is invited to the Board's Circular No. 45/2020- Customs dated 12.10.2020 issued vide F. No. 450/26/2019-Cus IV(Pt) on the above mentioned subject.

(1) FAG's to work on all Saturday (Except 2nd Saturday):-

CBIC has reviewed the situations regarding possible delays in assessment when Bills of Entry (B/E) are assigned to FAGs in locations that are on an official holiday or when assessment is to be done on a closed holiday (Say, Sunday). Further, time sensitive goods such as life-saving drugs or imports by security/defence and other Government agencies would require prompt Customs clearance at all times including outside the normal office hours. Hence, it is decided to make all Saturdays (except second Saturday) of the month as working day for all the faceless assessment groups in Import-I & Import-II Commissionerate of New Custom House, Mumbai Zone-I.

(2) Time Sensitive consignment to be identified and facilitated faster clearance:-

The Port of Import shall monitor clearance of time-sensitive/urgent consignments such as lifesaving drugs, security/defence related consignments etc. imported by Government and its agencies/PSUs etc. so that these are not delayed. When required, the Port of Import shall coordinate their early assessment with NAC concerned and then grant quick clearance. Therefore, the trade is advised to indicate end use of such consignments in the B/E for easier identification of such consignments.

(3) Avoidance of Unnecessary query:-

All the importers/Trade representatives are required to upload the complete details and description of the commodity, brand name, model and any other specifications essential for the assessment including supporting documents like product/technical literature and mandatory documents, certificates at first instance only which would help avoid queries and delays. It is also noticed that at times, the documents are uploaded on e-Sanchit but are not linked to B/E, leading to a situation where Appraising/Assessing officer is unable to view the document and is thus compelled to raise a query. The trade are hereby advised to avoid such situation by linking every uploaded document to the relevant B/E. The step by step guide in this regard is available at [https://www.icegate.gov.in/Download/ICES Advisory 35 2020 on amendment and query reply with supp docs v2.pdf](https://www.icegate.gov.in/Download/ICES_Advisory_35_2020_on_amendment_and_query_reply_with_supp_docs_v2.pdf).

(4) Resorting to First Check:-

4.1) Upon review of the practice of the FAG officers resorting to First Check, it is clear that this practice needs to be streamlined both for purposes of uniformity across the country and different FAGs and also to address associated delays in assessment. Board has thus identified the following imports/situations where First Check (this term as well as the term Second Check is being used as it is well known in the field and trade) shall ordinarily be resorted to by the FAG officers for carrying out assessment:

(a) Old and used machinery/capital goods provided the Inspection/Appraisal report from the country of export is not available in the format prescribed or is not produced at all or is insufficient as per Circular No.07/2020-Customs, dated 05.02.2020.

(b) Old and used goods where the examination is essential to determine valuation, classification, and other parameters. This does not include the cases covered under 2nd proviso to Section 46 (1) of the Customs Act, 1962.

(c) Articles of jewellery, precious metals, imitation jewellery where valuation must be ascertained by a jewellery expert.

(d) Cases of re-import of goods under various exemption notification, which requires establishment of identity to the satisfaction of Deputy Commissioner/Assistant Commissioner of Customs.

4.2) All other instances, including the FOC (Free of Charge) and temporary import consignments must ordinarily be resorted to only Second Check. However, in the exceptional instance when the FAG has genuine reasons to believe that a First Check examination report is required for completion of assessment i.e., determination of valuation, classification, rate of duty, and other parameters relevant for determination of Customs duty, the same may be ordered only with the approval of Joint Commissioner/Additional Commissioner in the Customs Automated System. It is clarified that this would include the cases where importer himself requests for First Check.

(5) Reassessment of B.E

Several representations have been received **by the Board** regarding dealing with amendments under section 149 of Customs Act, 1962 and consequent reassessment of B/E, based on the request of the importers to change the elements of assessment. This is typically the case when the importer claims that he has forgotten to claim an exemption or is in possession of some document that requires an element such as freight etc. to be changed. The various scenarios and the prescribed routes for carrying out reassessment as directed by the Board are as follows:

a.) Scenario 1: Where the amendment is requested before OOC and would impact the assessment

Re-assessment in this scenario would be resorted to only if the B/E has not been given OOC. The request by the importers for those amendments impacting assessment would be sent to FAG for approval and consequent re-assessment. Accordingly, Notification No.96/2020-Customs (N.T.) dated 12.10.2020 has been issued to enable FAG officers as proper officers under section 149 of Customs Act, 1962. Scenario 1 would apply in following instances:

- i.) The self-assessed B/E is verified and found in order and the importer seeks an amendment that may impact the assessment. Once recalled for re-assessment, the B/E would be sent for consideration of the same FAG which had re-assessed the subject B/E in previously.
- ii.) The self-assessed B/E is facilitated post which the importer seeks an amendment that may impact the assessment. In such case, the B/E would be sent to the any of the FAG for assessment by the Customs Automated System.
- iii.) The self-assessment made by the importer is questioned by the FAG and after due process, the assessment is changed. In this case the importer may either accept the new assessment or seek an assessment order. In both situations, if the importer subsequently seeks an amendment impacting the assessment, the B/E would be sent for consideration of the same FAG which had re-assessed the subject B/E previously.

b.) Scenario 2: Where the re-assessment is requested before OOC but would not impact the assessment.

This scenario covers situations like requests for amendments like change in details of invoice based on the documentary evidence, short shipments, change in BL/AWB or fulfilment of conditionalities decided by assessment such as Bond conditions etc. These amendments may continue to be approved by PAG.

c.) Scenario 3: Where the re-assessment is requested after OOC has been given under Section 47 of the Customs Act, 1962.

This scenario covers situations 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.

(7.) Grievance Redressal :

(i) In addition to other functions, Turant Suvidha Kendra (TSK) at the Port of Import would act as Facilitation Helpdesk for any grievance related to clearances of the B/E filed in the port. The list of the TSKs and their email and telephone/ contact details are available at <https://www.cbic.gov.in/htdocs-cbec/enquiry-points> and may be kindly referred to. The email of TSK, New Custom House, Mumbai Zone-I is tsk-mumcuszone1@gov.in and TSK may also be contacted on Ph. No. 022-22757406.

(ii) The JC/ADC(IMP-I & IMP-II) (FAG) are being designated as nodal officer who shall serve as a single point interface for the escalation of the grievances in New Custom House for IMP-I & IMP-II Commissionerate respectively.

(8.) All trade associations/members of Customs Brokers Association are requested to take note and publicize the contents of this Public Notice among their members/constituents.

(9.) Difficulty faced, if any, in implementation of the Public Notice may be brought to the notice of the undersigned.

Sd/-

(MANOJ KUMAR KEDIA)
COMMISSIONER OF CUSTOMS, IMP-I, NCH
MUMBAI, ZONE-I

Copy to:

1. The Chief Commissioner of Customs, Mumbai Zone-I.
2. All the Commissioner of Customs, Mumbai Zone-I.
3. All Addl. /Joint Commissioner of Customs, Mumbai Zone-I.
4. All Deputy/Asst. Commissioner of Customs Mumbai Zone-I.
5. The DC/EDI for uploading on the NCH Website.
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