

	<p>प्रधान मुख्यआयुक्त सीमाशुल्क का कार्यालय,  <b>OFFICE OF THE PR. CHIEF COMMISSIONER OF CUSTOMS,</b>  मुंबईजोन -I, दूसरी मंजिल, नवीन सीमाशुल्क भवन, बेलार्ड इस्टेट,  <b>MUMBAI ZONE-I, 2<sup>nd</sup> FLOOR, NEW CUSTOM HOUSE,</b>  <b>BALLARD ESTATE, मुंबई/ MUMBAI- 400 001</b>  Phone No. 022-22620091, Email: ccu-cusmum1@nic.in</p>
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13-02-2023

**MINUTES OF THE MEETING HELD WITH SECTORAL ASSOCIATION  
NAMELY ELECTRIC LAMP AND COMPONENTS  
MANUFACTURERS ASSOCIATION OF INDIA (ELCOMA) AT 12:00  
PM ON 31.01.2023 BY THE CO-CONVENERS AND MEMBERS OF  
NATIONAL ASSESSMENT CENTER - 6**

A meeting with sectoral association namely Electric Lamp and Components Manufacturers Association of India (ELCOMA) of NAC FAG-Gr.-6 was conducted in online mode on 31.01.2023 at 12:00PM under the chairmanship of Shri Pramod Kumar Agrawal, Principal Chief Commissioner of Customs, Mumbai Zone-I and Smt. Jane K. Nathaniel, Chief Commissioner of Customs, Thiruvananthapuram Zone, as Co-convener of NAC FAG-Gr.6 along with the Nodal Pr. Commissioner/ Commissioners of NAC-FAG-6.

2. The following members of NAC – FAG-6 and members of sectoral association namely Electric Lamp and Components Manufacturers Association of India (ELCOMA) have attended the meeting:

S. No	Name (Shri/Mrs./Ms.)	Designation	Email
1	T.V. Ravi	Commissioner, Mundra	commr-cusmundra@nic.in talla.ravi@nic.in
2	K.S.V.V. Prasad	Commissioner, Chennai	ccchennaizone.tn@nic.in prasad.ksvv@gov.in
3	Shiril Saroj	Commissioner, ACC, Mumbai	import.acc@gov.in shiril.s@gov.in
4	R.K. Singh	Addl. Commissioner, PCCCO, Mumbai	rks.irs@gov.in
5	S. Kesava Narayana Reddy	Addl. Commissioner, Chennai	Sk.narayana@gov.in ccchennaizone.tn@nic.in
6	Mukesh Kumari	Addl. Commissioner, Mundra	mukesh.irs09@gov.in commr-cusmundra@nic.in
7	Piyush Katiyar	Jt. Commissioner, Kolkata Port	Prcommr-apkolcus@gov.in piyush.katiyar@gov.in
8	Ruchi Bisht	Jt. Commissioner, Tugalakabad	ccu-cusdel@nic.in ruche.bisht81@gov.in
9	Eishvaryesh Bhardwaj	Jt. Commissioner, PCCCO, Mumbai	ccu-cusmum1@nic.in
10	Mukesh Chaturvedi	Halonix Technologies	<a href="mailto:mukesh.chaturvedi@halonix.co.in">mukesh.chaturvedi@halonix.co.in</a>
11	Anuj Poddar	Bajaj Electricals	<a href="mailto:anuj.poddar@bajajelectricals.com">anuj.poddar@bajajelectricals.com</a>

12	Mukesh Kohli	Dewcon Industries	<a href="mailto:m.kohli@rrl.net.in">m.kohli@rrl.net.in</a>
13	Nikunj	Khaitan Wires	<a href="mailto:nikunj@khaitanwire.com">nikunj@khaitanwire.com</a>
14	Arun Sengupta	Khaitan Wires	<a href="mailto:a.sengupta@khaitanwire.com">a.sengupta@khaitanwire.com</a>
15	Pradeep B Bhatnagar	Osram Lighting Pvt. Ltd.	<a href="mailto:Pradeep.Bhatnagar@ams-osram.com">Pradeep.Bhatnagar@ams-osram.com</a>
16	Shashank Vishe	Panasonic Life Solutions	<a href="mailto:Shashank.Vishe@in.panasonic.com">Shashank.Vishe@in.panasonic.com</a>
17	Dhaval Mehta	Panasonic Life Solutions	<a href="mailto:dhaval.mehta@in.panasonic.com">dhaval.mehta@in.panasonic.com</a>
18	Abhay Takalkar	Bajaj Electricals	<a href="mailto:abhayt@bajajelectricals.com">abhayt@bajajelectricals.com</a>
19	Uma Lanka	Crompton Greaves Consumer Electricals Ltd.	<a href="mailto:uma.lanka@crompton.co.in">uma.lanka@crompton.co.in</a>
20	Nitish Poonia	Signify Innovations India Ltd.	<a href="mailto:nitish.poonia@signify.com">nitish.poonia@signify.com</a>
21	Amal Sengupta	General Manager, ELCOMA	<a href="mailto:amalsengupta@elcomaindia.com">amalsengupta@elcomaindia.com</a>

3. At the outset, Shri P. K. Agrawal, Pr. Chief Commissioner of Customs, Mumbai Zone--I introduced himself and other members of the NAC-6 to all members of the Association present in the meeting and welcomed the Association members in the web meeting. He then stated that the purpose of conducting meeting with the Association was to understand issues/challenges faced by the industry in import clearance through faceless assessment, mainly pertaining to classification, valuation, PGAs etc. and to resolve them through discussion. The Association members appreciated the move and expressed their gratitude for giving this opportunity to them.

4. Shri P. K. Agrawal, Pr. Chief Commissioner of Customs, Mumbai Zone—I informed that 03 agenda points have been received from the Association and the same have been noted and circulated among all Nodal Commissioners of NAC-6. However, he requested the Association members to express their industry's concerns and discuss the agenda points in detail.

5. Shri Amal Sengupta, General Manager, ELCOMA read out their first agenda point i.e. classification of MCPCB. He informed that their association members are importing Metal Core Printed Circuit Board (MCPCB) by classifying it under Customs Tariff Item 85340000 for manufacture of LED lighting products. He further added that Customs authorities are disputing the classification of MCPCB under CTH 8534 and the same has been clearing under CTH 9405 based on Notification No. 01/2017-Integrated Tax (Rate) dated 28.07.2017 wherein MCPCB merits classification under CTI 94059900. He further mentioned that Notification No. 01/2017-Integrated Tax (Rate) dated 28.07.2017 has

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been amended vide Notification No. 06/2022-IT(Rate) dated 13.07.2022 wherein particular entry of MCPCB has been omitted. Now, this Notification is not relevant.

Ms. Uma Lanka, from Crompton Greaves Consumer Electric Limited and her team explained technical and commercial details of MCPCB. She said that MCPCB (Metal Clad printed circuit board) is a type of Printed Circuit Board (PCB) with an additional layer of metal cladded at the bottom. This additional metal layer in the MCPCB enables dissipation of heat more efficiently than traditional PCBs and avoids overheating of the components. Therefore, MCPCB is nothing but a technologically enhanced version of PCB with more efficient way of dissipating heat. On being asked by the Chairman, she informed that presently their consignments are cleared provisionally under HSN 8534 based on either bond or along with bank guarantee. The Chairman requested Ms. Uma Lanka to send 3-4 latest bills of entry of import of the impugned item which have been provisionally cleared under HSN 8534. She further mentioned that in support of their above claim of classification of MCPCB under CTH 8534, she submitted i) an email dated 22.10.2020 from Jt. Secretary, Ministry of Electronics & IT (MeitY) wherein MeitY have given opinion on classification of MCPCB and ii) a copy of the order issued by CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL MUMBAI, WEST ZONAL BENCH, CUSTOMS APPEAL NO: 86852 of 2021 wherein Hon'ble Tribunal held that the imported MCPCBs are classifiable under Tariff Item 85340000 as 'PCBs' and not under Heading 9405. The Association requested the Chairman to issue a suitable Notification in this regard. The Chairman informed the Association that this matter will be discussed in detail in the monthly meeting of the members of NAC-6 that was scheduled immediately after this meeting with the Association and the outcome will be intimated to the Association, in due course.

6. Mr. Shashank Vishe, from Panasonic Life Solutions India Pvt. Ltd. stated their next agenda point, which was fairly general and non-specific in nature regarding import of LED 5050. He shared a screen with all members wherein technical details of imported LED 5050 were mentioned. The Chair Shri P. K. Agrawal, Pr. Chief Commissioner of Customs, Mumbai Zone—I asked him to submit a detailed representation clearly laying down the issue to be addressed as has been done by the Association in MCPCB issue, along with the specific nature of redressal sought by them from Customs.

7. Mr. Shashank Vishe raised another point regarding general delay in faceless assessment, non-essential queries, generic examination order etc. The Chair Shri P. K. Agrawal, Pr. Chief Commissioner of Customs,

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Mumbai Zone—I informed the members of the Association that the working of FAGs is closely monitored on day to day basis. A monthly online meeting is conducted to evaluate performance of all FAG members. He further mentioned that the first and foremost objective of this NAC is total removal of unwarranted query and reduction in time of clearance. He mentioned the aim of creating National Assessment Centre is to standardize assessment practices, minimize query and overall reducing dwell time. He briefly discussed the data pertaining to the performance of NAC FAG-6 for the month December 2022 and January 2023 (Up to 29.01.2023) and underlined the improvement in performance of the NAC. He mentioned that 62% of the total consignments were cleared in less than 8 hours and 76% consignments were cleared within 24 hours by this NAC for the month January 2023 (Up to 29.01.2023). There was hardly any third query for the month of January 2023. The Association members appreciated the performance of the FAGs. The Chair further asked the Association members to send specific grievances, if any, with all the details, pertaining to faceless assessment.

8. With permission of the Chair, Shri Mukesh Chaturvedi, Halonix Technologies raised an issue of MCPCB/PCB import wherein fine and penalty have been allegedly imposed on him though an order passes to this effect by JNCH Customs. The Chair Shri P. K. Agrawal, Pr. Chief Commissioner of Customs, Mumbai Zone—I said that if matter is already decided by way of an order, appropriate remedies as prescribed under the law are available to the taxpayer and that it not prudent for the Chair to offer any comments on it.

9. The meeting with the sectorial association ended with a vote of thanks to the Chair.

10. This issues with approval of the Co-conveners of NAC FAG-6.

RAVINDRA KUMAR SINGH  
ADDITIONAL COMMISSIONER

Copy to:

1. Under Secretary (Cus-IV), CBIC, New Delhi
2. All Nodal Pr. Commissioner/Commissioner of NAC FAG-6
3. EDI, NCH for uploading the minutes on website of Zone-I

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4. Electric Lamp and Components Manufacturers Association of India  
(ELCOMA)