

**OFFICE OF THE COMMISSIONER OF CUSTOMS, IMPORTS**  
**JAWAHARLALNEHRU CUSTOM HOUSE, NHAVASHEVA**  
**URAN, RAIGADH DISTRICT.**

**File No.S/ 22 Gen -116 / 2008 AM**

**Date:21.04.2009**

**PUBLIC NOTICE No. 22/ 2009.**  
(Referred / amended vide P.N.No. [05/2011](#))

**Subject: Procedure for drawal of samples and testing.**

Attention of all importers, exporters, CHAs and general trade is invited to the above subject. The volume of import/export trade has expanded over the last few years and consequently the samples which need to be sent for test increased considerably. Considering importance of systematic drawal of samples, and getting them tested expeditiously, to reduce time lag, and transaction costs, it is desirable that testing is done by Customs laboratories situated in Mumbai. Although Customs labs have the expertise, due to absence of necessary test equipment or facility, it is not possible to conduct certain tests. In some cases, Allied acts also require mandatory testing of certification agencies.

2. In order to have uniformity in approach for laboratory testing, a committee consisting of representatives of the three Custom Houses viz. Jawaharlal Nehru Custom House (JNCH), New Custom House, Air Cargo Complex and representatives of three Customs laboratories at Mumbai( JCH, NCH, Sahar ACC) was set up to recommend the testing laboratories for various category of tests and procedure to be followed. The Committee consulted the Allied testing agencies ,and various other testing laboratories

for identifying alternative Government laboratories or Private NABL Accredited Laboratories situated in Mumbai, where the samples may be referred for testing. The details of facilities available for testing of various commodities in the Customs (DYCC) labs of JNCH/NCH, the alternative Governments laboratories or Private NABL Accredited Laboratories identified by the Committee are given in the **Annexure-I**.

**2.1** Detailed instructions on drawal of samples for inspection, examination or test, reasons for drawing, testing of samples, procedure for drawing & dispatch of samples by shed staff, writing and maintenance of Test Reports etc. are given in the **Appraising Manual**, and relevant parts are reproduced on the Intranet of JNCH. All the officers are advised to go through these instructions.

**2.2.** The following procedure is further prescribed for sampling of import and export goods, storage of samples, arranging for tests, recording of test reports and related matters at Jawaharlal Nehru Custom House with a view to facilitating the process. The new procedure will be effective from **1<sup>st</sup> May 2009**. *In order to avoid transition time holdup and delay of clearance of consignments due to sudden discontinuation in reliance on various existing local non NABL accredited laboratories , the existing practice of relying on the local laboratories shall be continued till 15 th July 2009, before which time these labs need to get themselves NABL accredited, failing which they shall be discontinued automatically.]*

**3. SAMPLING DURING IMPORT:** The samples need be drawn in the import/export wherever the revenue implications are high, and in case of doubtful declaration by importer/ exporter, or where verification of item description or specification is needed.

Normally wherever there is test report available for the same commodity with reference to the same supplier and the same importer, unless there is a reason for doubt, a previous test report which is less than 6 months old can be relied upon. If the imported goods are accompanied by manufacturers invoice, and manufacturers test report or test report of an accredited testing lab in the country of export of the goods, the goods may be released without a test bond. Subject to these conditions, a few situations wherein the samples are required to be sent for test are described below:

**3.1** In case of Vegetable oils ( Edible grade), testing is done in terms of CBEC [circular 40/2001](#). In case of non-edible grade vegetable oils viz crude palm styrene & Palm fatty acid distillates, wherever customs duty concession is available subject to fulfillment of procedure under Customs (import of goods at concessional rate of duty for manufacture of excisable goods ) Rules 1996, the procedure is inbuilt under these rules to ensure enduse of the vegetable oil by the actual user manufacturers; so the testing is not mandatory. In case of doubt, the inhouse test results of User manufacturer may be relied upon. For rest of the cases, having no end use condition, testing should be done. Metals in ash or dross form are to be tested to verify the presence of any hazardous waste such as water soluble compounds of lead, copper, zinc, chromium, nickel, selenium, barium, and antimony. In case of fuel oil, furnace oil, sludge oil, used oil, tests are conducted to know whether it is waste oil which is banned in terms of CBEC circulars 60/97 date 12.11.97,106/2000 date 22.12.2000, read with [circular No 33/01](#) date 4.6.2001 which fixed the parameters for testing. In case of base oil/TOBS, as value differs for different grades, samples are tested for different grades. Further, several waste materials are to be tested for the purposes of Hazardous Waste Management Rules 2008. In case of coal, samples are tested to ascertain whether it is coking or non coking coal. In case of ethyl alcohol, it is tested to ascertain whether it is of potable grade or industrial grade and to ascertain the alcoholic strength by volume . In case of stearic acid, testing is needed to ascertain the classification whether under CTH 2915 or under 3823, as percentage of purity is the determinant factor. In case of chemicals and other bulk cargo in tankers, samples are drawn for confirming the description. As

vitrified tiles from china attract antidumping duty, samples are tested to ascertain whether vitrified or not. Due to the import restriction and cap value, artificial marble is tested. Textiles are tested for verifying the hazardous dyes, and with reference to [CBEC circular 23/04](#) date 15.4.2004

**4. SAMPLING DURING EXPORT:** The normal conditions of sample drawal while export are follows: (i) Wherever the drawback amount is less than ten thousand rupees, sample need not be drawn. (ii)Wherever the drawback amount per shipping bill is between ten thousand rupees and one lakh rupees, and goods are of generic nature but brand rate is prescribed for individual exporter, samples may be drawn once in six months, and in case where export is under brand name of manufacturer and in respect of which brand rate has been prescribed, sample may be drawn once in a year subject to surprise element (iii) Wherever the drawback amount per shipping bill is between ten thousand rupees and one lakh rupees and drawback is based on certain specification or content of a material which cannot be ascertained by visual inspection ,the sample need be drawn from every consignment .However sample may be drawn once in six months, if previous test report which is less than six months old or from an accredited lab (See Annexure I ) is provided. (iv) Where the drawback amount per shipping bill is more than one lakh rupees, sample need be drawn in all cases where admissibility of drawback cannot be decided on the basis of visual inspection of goods, subject to the periodical facilitation measures for the exports, where only specified percentage of consignments are only taken up by the Risk Management System (RMS) for physical examination.

In case of manufacturer exporters who have in house test facilities, samples may not be drawn but in house test results may be relied upon for logging of DEEC export book, as well as verification of credit under the Pass Book scheme, and grant of draw back, provided the in house test facility of the manufacturer exporter are approved by ISI/CSIR/Ministry of Science and Technology or the nodal ministry , or the manufacturer exporter has been awarded ISO 9002 certification, or has been awarded the GMP(Good

manufacturing practices) certificate by concerned Drug Controller. In such cases exporter would have to enclose a copy of the in house test certificate with the shipping bill.

In case of manufacturer exporters, where the samples of export product have earlier been drawn by Central Excise authority and test results of the same are available, these test results can be relied upon for purpose of exports under export promotion schemes viz., DEEC, DEPB, Drawback schemes etc, provided such test reports bring out the technical characteristics of the inputs as required to be ascertained under the said schemes. In such cases manufacturer exporters would be required to obtain a copy of the test result duly certified by the jurisdictional central excise supdt, and submit the same along with the factory examination report of the export consignment. The test results obtained from the Central Excise laboratories shall be valid for six months from the date of their issue, for the purpose of waiving of the drawal of the samples under the export promotion schemes. However , the Customs officer would have the right to draw the samples by surprise, go in for a detailed verification/ testing etc., without assigning any reason whatsoever subject to the approval of the Asstt. Commissioner concerned. In case of Export promotion schemes, under each license book, the first import, export, and in between only for random verification, samples need be drawn for test.

#### **5.0. SAMPLING PROCEDURE:**

In order to streamline the procedure for drawal and forwarding of the samples for testing and recording of test reports, the following guidelines are issued. However, it is once again emphasized that all the instructions contained in Appraising manual as regards the manner of drawal of samples, sealing etc. and CBEC instructions, other instructions specific to an issue also should be strictly followed.

## 5.1 Procedure for requisitioning of samples:

(i). Wherever Assessing Officer feels that the samples are required to be drawn for testing due to requirement of policy or otherwise, the Assessing officer will forward the Test Memo duly signed by him indicating the requisite queries therein. The test memo module is available on the intranet in case of Import, and in EDI module in case of Export, which shall be filled in by the Appraiser or Supdt. concerned.

(ii). In cases where the Docks Officer is unable to identify the goods, he will make a reference of the same to the Assessing Officer and the Assessing Officer would then forward the Test Memo duly signed by him indicating the requisite details therein.

(iii). The details of all such Test Memos shall be entered in the Sample Test register to be maintained in the Group in the following format :

### Proforma of sample register to be maintained in the Appraising Group:

SNo	B/E No. and date	Name of Importer	HA No	Date of Test Memo	Name of the Lab.	Date of receipt of Test report	Whether duplicate or remnant sample required. If so, date of intimation to central sample cell	Signature of A.O

(iv). The samples need to be sent for test, preferably to the local Customs laboratory, and wherever local customs lab is not in a position to do the required test, other suitable

Govt laboratories or private accredited laboratory may be chosen by the Assessing group, out of the list specified in Annexure I. The Assistant Commissioner, in charge of the assessing group may choose any laboratory based on the specific situation.

(v). The Assessing Officer will review the Test Memo Register every fortnight and shall send the details of Test Memos to the Customs Lab for which Test reports have not been received within three days. Further, details of Test Memos for which reports are pending for over a week shall be submitted to Additional Commissioner in charge of the Group for taking up directly with the laboratory in charge. For outside laboratories, the monitoring shall be done by the Central Sample Cell.

(vi). In case of export, the officer examining the goods , who has drawn the sample, shall maintain the record in the export Shed/ CFS sample register as below at para 5.4.

**5.2. Central Sample Cell:** A Central Sample Cell (CSC) headed by a Supdt. is established with the responsibility to collect the samples, their storage, arranging for tests and feeding test reports on EDI and intranet. The CSC will be under the charge of AC/P(G) for logistics purposes and will be under the overall supervision and control of Additional Commissioner (Import Docks) for supervision and monitoring.

**5.3.** The sample collection, storage, collection of test reports, dissemination of the data of test reports etc is to be monitored by Central Sample cell located at **CFS Distripark Limited, Dronagiri** and any other CFS identified for the purpose with the approval of Commissioner (Imports). It will be manned by Customs staff under the charge of Addl. Commissioner (Import Docks). All the samples for which the Customs labs in Mumbai are unable to conduct the specific test sought, shall be forwarded by the Central sample cell, to the laboratories indicated in the **Annexure I**, as decided by the

Asstt. Commissioner of the assessing group. The samples shall be sent to the other laboratory positively on next working day. In cases where the Customs Lab is unable to test even one of the queries sought in the test memo, the sample should be sent to the Lab where all the tests can be handled, so as to avoid delay. These decisions could be taken by the Supdt in charge of Central Sample Cell on the basis of the past database or in consultation with the Asstt. Commissioner of Assessing Group. As and when Customs Labs acquire the equipment / infrastructure to conduct such tests, the Jt director of the Customs Lab shall circulate the details of new tests which can be carried out, to the assessing groups and Central sample cell, so that those samples can be sent to Customs Lab.

Only the samples which need to be tested for the customs purposes, including of the samples to be tested by textile committee are to be handled by the Central Sample Cell. The sample collection and storage for the purposes of the Allied agencies (Drug Controller, PHO etc.) shall continue to be handled by the respective agencies only. The officers of the Central Sample cell shall collect the details of the charges levied by the outside laboratories for various tests from time to time and publish on the Notice Board for reference by the importers/CHAs. The Importer/ CHA need to ensure timely deposit of the test charges with the outside laboratories and handover one xerox copy of challan to the Central Sample Cell, so that the test report could be collected from the Testing agency by the Sample Collection officer. All the outside testing laboratories including the textile committee reports shall be collected only by the Customs officer, and the reports should not be handed over to the trade directly.

#### **5.4 Procedure for drawal of samples:**

(i). On receipt of request for sample from the Assessing group, the docks staff would physically draw the representative samples sought, in duplicate, in the presence of the



CHA / authorized representative of the importer/exporter. The minimum quantity of the sample required for the test is indicated at **Annexure II**. The officers are advised to draw the sample accordingly, and to refrain from excessive sampling. The sample covers/packages should bear all relevant details viz., the Bill of Entry/Shipping Bill number, Importer/Exporter name, description of the goods, CHA name, etc., along with the manufacturers trade label. Technical literature, if any found in the consignment should also be attached along with the test memo. Thereafter, the samples shall be sealed in the presence of authorized representative and signatures obtained of CHA / the authorized representative of importer/ exporter on the covers/packages. The samples along with test memo should be sent to the Central Sampling Cell (CSC).

(ii). The Test Memo forwarded by the Shed ( docks ) Assessing Officer will also be endorsed with the details of the seal number with which the samples were sealed. On receipt of the sample with test memo, the officer in charge of examination shall feed the details in the test module available on the intranet/EDI. The sealed samples would be handled only by the customs staff and shall be transported / forwarded as per the procedure prescribed for the same.

(iii). The details of all such Test Memos and samples should also be entered in the CFS Sample Test register to be maintained in every Container Freight Station in the following format. The concerned Appraiser/Superintendent/Examiner posted at the CFS under whose supervision, the sample was drawn will ensure that these details are entered in EDI/intranet test module as also in the CFS Sample Register. He should also ensure proper storage of the samples, till they are deposited with the Central Sample Cell.

**Proforma of register to be maintained in CFSs:**



(iv). The sample register will be computerized in due course with search and related facilities. The EDI Section shall develop a suitable software for this purpose and install it within six months.

**5.6 Procedure for testing of samples at Customs Labs, Outside Labs:**

(i). The samples which are to be tested by the Customs lab, shall be handed over under acknowledgement, by afternoon. The details of all the samples received by the Customs lab shall be entered in the Customs Lab Sample Register, as per the proforma below. Separate registers shall be maintained for import / export samples. The head of the laboratory shall ensure that the tests are conducted within 2 days, and result handed over to the officers of Central Sample Cell.

**Proforma of Register to be maintained at Customs Laboratory:**

	B/E	Name of Importer/Exporter	Appg Groups	Date of	Date of	Name of the	Date of	Date of forwarding	Signature
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Sr.	No./ S.B.No. and date		ref No,date of Test Memo	drawl of sample	receipt of sample in DYCC	laboratory to which sample suggested to be forwarded for testing, if not tested in house	receipt of Test Report	of Test Report and Remnant samples to Central sample cell	
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(ii). The samples to be tested by outside laboratories will be indicated by the Appraising Group in the test memo itself. On that basis the team deputed for collection of samples will deliver all such samples to the specified laboratories under proper acknowledgement. They will also collect the test reports from such laboratories in respect of the samples delivered on the previous day(s). The test reports, on receipt, shall be entered in the Central Sample Cell register and forwarded to the Appraising Groups/Assessing sections of export promotion schemes under acknowledgement, on the same day or next working day. The Customs Labs reports along with remnant sample shall also be collected only by the officers of Central sample cell, who on updating their records, shall forward the test report to the Appraising Groups/Assessing sections on the same day or following day.

(iii). A designated officer authorized by the Jt. Director and posted in Customs Lab shall feed the test reports in respect of samples tested by the Customs laboratory in the Samples test module on intranet/ EDI, so that the assessing group can have an immediate access to it. The hardcopies of the test memos, on receipt shall be kept in box files serially numbered by the concerned assessing group and the details cross checked with the date on EDI or intranet. In case of test reports received from outside laboratories, staff posted in the Central sample cell shall feed the test reports into the test module. Once the EDI sample test module, is fully in place, the aim is to do away with physical dispatch of test reports from one section to other, and to keep them as

centralized records only in Central sample cell. This system can be introduced after review of the procedure, at a later stage.

(iv). The Supdt , Central sample cell, shall review the samples sent for test and reports received, and reconcile the statement every fortnight, and submit a monthly reconciliation statement, pointing the delays if any, to the Addl. Commnr ( Import Docks), by 5<sup>th</sup> working day of each month. The Addl. Commissioner (Import Docks) will take up pending cases with the laboratories concerned for updating the test reports. He shall also submit a monthly report to Commissioner (Imports) or Commissioner (Exports) as the case may be with regard to samples pertaining to their charge by 10<sup>th</sup> of the following month.

(v). All the test samples which are mandatorily to be tested by Allied agencies viz, Asst Drug controller, Plant Quarantine Authority, Public Health Authority, Wild Life Authority, etc. shall be handled by themselves as per their stipulated procedure. However the allied agencies shall coordinate their examination such that the customs examination and their examination can happen simultaneously to avoid double destuffing and restuffing of the Cargo. The Allied agencies may give their reports in a sealed cover addressed to the Supdt (Central sample cell) through the authorized representative of the importer/ exporter. In cases where the allied agencies prefer sampling by Customs, they may give a general authorization in writing to the Commissioner (Imports) or Commissioner (Exports), as the case may be, who shall be authorizing the Central Sample Cell to collect and deliver the samples which shall be acknowledged by the agency concerned. The Commissioner (Imports)/ (Exports) will also issue instructions for drawal of such samples by the Examining Officer and their subsequent disposal based on the acknowledgement from the agency concerned. The procedure presently followed for sampling and testing by Allied Agencies is described at **Annexure- III.**

## **6. DISPOSAL OF REMNANT AND DUPLICATE SAMPLES:**

Normally samples need be retained for only six months, however wherever provisional assessment is done, or the matter is under investigation by any investigation agency having bearing on the test report, the samples need be retained for longer period. In case of advance license scheme, the samples need be retained, until logging is completed. In case of Hazardous waste, the samples need be retained for two years. The efforts should be to expedite the disposal of the remnant samples and duplicate samples, after receipt of the test reports, and finalizing the test bonds. If the test reports are not contradicting the descriptions, or no retest is sought by the Assessing group / importer, exporter, the disposal of the remnant and duplicate sample should be done immediately after six months. After obtaining NOC from Assessment Group/ Assessing section of export promotion schemes, Central Sample Cell may return the duplicate/remnant samples to the importer / exporter concerned. All unclaimed samples shall be destroyed by Central sample cell by following the prescribed procedure in Appraising Manual or other instructions issued from time to time. The Appg. Groups should everymonth review status of the samples sent for test and reports received and convey details of samples to be retained beyond six months to the Central Sample Cell. For this purpose, the Supdt. in charge of Central Sample Cell shall send a list of samples pending beyond six months to all Appraising Groups who shall respond within 7 days. Addl. Commissioner (Import Docks) shall review the position of remnant/duplicate samples every month and pass orders on their further disposal/destruction in consultation with the assessing group concerned.

**8.** The procedure may be followed scrupulously and any difficulty in implementation/compliance may be brought to the notice of the undersigned.

9. This issues with the approval of the Chief Commissioner of Customs Mumbai Zone - II.

10. This Public Notice comes into force w.e.f. **1<sup>st</sup> May 2009.**

(SANJEEV BIHARI )

COMMISSIONER OF CUSTOMS(IMP.)

Encl.: As above.

Issued from F.No.S/43-61/2008(P)JNCH.

To

1. ***All the Trading Associations/Organizations***
2. ***The Bombay Custom House Agents Association.***
3. ***All CFSS under the jurisdiction of JNCH.***

Copy to :-

- i). The Chief Commissioner of Customs, Mumbai Zone II, JNCH, Sheva.
- ii).The Director General of Valuation, Mumbai.
- iii).The Chief Commissioner of Customs, Mumbai I, III Mumbai.

iv).The Commissioner of Customs (Exports), JNCH, Sheva.

v). All Addl./Jt. Commissioner of Customs (Imports/Exports),JNCH, Sheva.

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