OFFICE OF THE PR. COMMISSIONER OF CUSTOMS (NS-I) JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA, TAL. URAN, DIST-RAIGAD, MAHARASHTRA – 400 707.

F. No. S/26-Misc-460/2018-19/Gr.I&IA

Date: .01.2022

DIN: 20220178 NW 0000 555 030

Public Notice No: 08 dated 31.01.2022

Sub: Practice and assessment of petroleum products under chapter-27 review thereof- reg.

Attention of importers, customs brokers, other members of trade and industries is invited to Public Notice No. 34/2019-20 dated 27.03.2020 wherein assessment practice and testing guidelines have been laid down for products falling under CTH 27101591 to 27101990 in the light of DRI alerts, that restricted items such as Automotive Diesel Fuel, HFHSD, LDO, etc. are being imported by mis-declaring and mis-classifying them under freely importable category of products of this chapter. As per this P.N. if the importer is other than manufacturer and the goods imported are classified under any of the Tariff Items between 27101951 to 27101990 (both included), sample has to be invariably drawn and forwarded to DYCC for test and assessment is done on first check basis.

- 2. Representations have been received from reputed lubricant manufacturers that they import certain lubricants and allied products for sale as such to customers including industrial consumers like automotive manufacturers; these products fall under T.I. 27101977, 27101978, 27101979, 27101981, 27101983, 27101988 and 27101990; considerable delay is occurring in clearance of such imports on account of the condition of compulsory testing and first check assessment.
- 3. On the other hand, it has also been observed that certain importers are resorting to import of Automotive Diesel Fuel (27101944) and Kerosene (27101932) by mis-declaring them as Mixed Glycol (38249100), as per recent DRI Alert Circular.
- 4. The above two issues have been examined. Keeping in view, the concerns/difficulties of genuine importers of lubricants as well as the modus of importing Diesel and Kerosene under the guise of Mixed Glycol, the Public Notice 34/2019-20 is amended by substituting para 4 and 7 as below:
- "4. Representative sealed sample of all consignments of CTI 27101951 to 27101990 and CTI 38249100 will invariably be drawn and forwarded to DYCC for test on first check basis."
- "7. In all other cases including the imports by other non-manufacturer importers (with or without a valid PTR) and cases of manufacturer importer without a valid PTR shall be mandatorily subjected to the first check assessment with sample tested at DYCC/designated Laboratory for requisite parameters.

However, if the Bill of Entry is filed classifying the goods under 27101977, 27101978, 27101979, 27101981, 27101983, 27101988, and 27101990 and the value declared/self-assessed is Rs.100 or more per liter, the Bill of Entry shall be finally assessed under second check. The importer, however, shall upload the valid PTR (not more than 6 months old) or Manufacturer's certificate of analysis on E-Sanchit. Importer shall also declare the details of relied upon valid PTR in description field of Bill of Entry."

- 5. Difficulty, if any may be brought to the notice of Deputy/Assistant Commissioner is charge of Gr. 1A, NS-1 (e-mail id: group-1jnch@gov.in)
- 6. 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.

Encl: Copy to P.N. 34/2019-20 Dated 27.03.2020

> Pr. Commissioner, NS JNCH, Nhava Sheva

Copy to:-

- 1. The Chief Commissioner of Customs, Mumbai Zone-II
- 2. All the Commissioner of Customs, Mumbai Zone-II
- 3. All Addl./Jt. Commissioner of Customs, Mumbai Zone-II
- 4. All Deputy Commissioner of Customs, Mumbai Zone-II
- 5. The DC/EDI for uploading on the JNCH website
- 6. BCBA/FIEO for circulation among their members, trade and industry (by email).

OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-I) JAWAHARLAL NEHRU CUSTOM HOUSE, TAL – URAN, NHAVA SHEVA, DIST – RAIGAD, NAVI MUMBAI – 400 707, MAHARASHTRA

F.No. S/26-Misc-460/2018-19 Gr. I &IA

Date :- 27.03.2020

PUBLIC NOTICE NO.34/2019-20

Sub:- Practice of assessment of Petroleum products under Chapter 27-Review thereof- reg.

Attention of Importers, Customs Brokers, other members of Trade & Industry is invited to Public Notice No. 47/2019 dated 23.05.2019 wherein assessment practice and testing guidelines and clearance thereof against valid Test Report of DYCC/designated laboratories for certain categories of importers was laid down for Petroleum products falling under CTH 27101960 (Base Oil) & 27101990 (Other).

- 2. Vide DGFT Notification No. 38/2015-20 dated 01.01.2020, Entries under CTH 271019 have been amended by way of split/merger/deletion. Therefore, Public Notice. 47/2019 dated 23.05.219 is no more relevant. The same is hereby rescinded. Accordingly, no PTR for the period before 01.01.2020 shall be accepted for future consignments.
- 3. Vide above DGFT Notification, "Petroleum Oils and other products of Oil" falling under Heading 2707 have been split into various specific sub-headings. It has, therefore, been decided to adopt following practice for the assessment of the petroleum products falling under Heading 2710 with immediate effect.
- 4. Representative Sealed Sample of all consignments of CTH 27101951 to 27101990 will invariably be drawn & forwarded to DYCC for test on first check basis.
- 4.1. Provided, if the sample of goods under above mentioned CTH has already been tested after 01.01.2020 for the parameters of Solvents/Gasoline/Kerosene/Gas oil etc. and the test report of the same was found to be acceptable, then such shipments are not required to be tested again in case the conditions at Para 5, 6 & 7 of this Public Notice are fulfilled.
- 5. In case of manufacture importer having actual user credentials and overseas supplier also being manufacturer: where the goods are covered under a manufacturer's invoice and a valid PTR (not more than 6 months old and should be dated after 01.01.2020 covering the identical goods, grade, specifications, COO and supplier) is available then in such cases Bill of Entry shall be finally assessed on second check basis subject to the following conditions:

- (i) Importer to upload the supporting documents to substantiate their claim of being manufacture and actual user of the goods on E-Sanchit.
- (ii) Importer to upload the supporting documents to substantiate their claim of supplier being manufacturer of the goods on E-Sanchit.
- (iii) Importer to declare details of relied upon valid PTR in Description field of Bill of Entry and upload copy of the same on E-Sanchit.
- 6. In case of manufacturer importer having actual user credentials and foreign supplier being other than manufacturer: if a valid PTR (Not more than 6 months old and dated after 01.01.2020 covering the identical goods, grade, specifications, COO and supplier) is available- then in such cases, Bill of Entry shall be provisionally assessed on second check basis with sample to be tested at DYCC/designated Lab subject to the following conditions:-
- (i) Importer to upload the supporting documents to substantiate their claim of being manufacture and actual user of the goods on E-Sanchit.
- (ii) Importer to declare details of relied upon valid PTR in Description field of Bill of Entry and upload copy of the same on E-Sanchit.
- 7. In all other cases including the imports by other non-manufacturer importers (with or without a valid PTR) and cases of manufacturer importer without a valid PTR shall be mandatorily subjected to first check assessment with sample tested at DYCC/designated Laboratory for requisite parameters.
- 8. Difficulty, if any may also be brought to the notice of Deputy/Assistant Commissioner in charge of Gr. IA, NS-I (e-mail id anil.pundir1961@gov.in)
- 9. 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-(S. K. Mall) Commissioner of Customs, NS-I JNCH, Nhava Sheva

Copy to:-

- 1. The Chief Commissioner of Customs, Mumbai Zone-II.
- 2. All the Commissioner of Customs, Mumbai Zone- II.
- 3. All Addl./Jt. Commissioner of Customs, Mumbai Zone-II.
- 4. All Deputy Commissioner of Customs, Mumbai Zone-II.
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