



सीमा शुल्कप्रधान आयुक्त का कार्यालय(एन एस -I)  
OFFICE OF THE PR. COMMISSIONER OF CUSTOMS (NS - I),  
मूल्यनिरूपण मुख्य (आयात) APPRAISING MAIN (IMPORT),  
जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा शेवा, ता .उरण,  
JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA- SHEVA, TAL-URAN,  
जिला रायगड/ RAIGAD-400707, महाराष्ट्र MAHARASHTRA  
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Date: 10.01.2023

OFFICE ORDER NO. 02/2023

**Sub: Standard Operating Procedure (SOP) to deal with the clearance of fresh fruit consignments- reg.**

Grievances have been received from Trade and Customs Brokers highlighting the issue of delay in examination and clearance of consignments of fresh fruits, especially in view of the perishable nature of such fresh fruits, where verification or investigation is being done by SIIB (I) or CIU, JNCH,

2. After deliberation on the various aspects of the past and ongoing investigations and going through the recommendations of the Committee formulated on the said issue, the following SOP with respect to the clearance of Fresh Fruits is hereby prescribed:

**2.1 Examination of the goods:** The consignments which have been put on hold on the basis of specific information/intelligence of SIIB (I) & CIU or information / intelligence received from NCTC or any other investigating agency, shall be examined on a priority basis. Preferably such examination should be initiated latest by the day following the day on which hold was put. The goods are to be normally examined in the presence of an authorised representative of the importer and Customs Broker. However, in case of unavailability of such authorised persons for any reason, goods shall be examined in the presence of personnel from CFS under a Panchnama in the presence of two independent Panchas.

**2.2 In cases where no mis-declaration of description of goods is noticed during examination:** After examination of the consignment as per para 2.1 above, if no mis-declaration of description of goods is found (mis-declaration like Kiwis found in a consignment wherein Oranges or Apples were declared in the Bill of Entry), such consignments which were put on hold by SIIB (I) or CIU, shall be given NOC for release from investigation angle with respect to mis-declaration of description, with the approval of Competent Authority latest by next working day and the same shall be communicated to the

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importer/Customs Broker on the same day. The Bill of Entry thereafter shall be assessed by the Appraising Group like any similar Bill of Entry and all aspects of assessment shall be considered by the Appraising Group as usual. It is clarified that the said NOC shall be given only with respect to the specific input which was being enquired into. However, the consignment still has to conform to the provisions of the Customs Act, 1962, rules made thereunder and any other law applicable on the said goods.

**2.3 In cases where verification of Country of origin is required:** such verification can have the following categories of cases: -

- a. Where Country of Origin is mis-declared to wrongly avail FTA benefits: In cases where, after the examination of goods and scrutiny of documents by the officers of SIIB (I) or CIU, it is *prima facie* revealed that the Country of Origin is mis-declared to wrongly avail FTA benefits and the goods are thereby not eligible for the preferential rate of duty benefits, the proper officer may place the said goods under seizure under section 110(1) of the Customs Act, 1962 if he has reason to believe that the same are liable to confiscation under Section 111 of the Customs Act, 1962. In such cases, latest by the next working day, the importer shall be informed about the provisions of Section 110A of the Customs Act, 1962 about the provisional release of the seized goods. Further, after the receipt of the request of the importer, recommendation for provisional release of the seized goods, containing brief facts of the case and the quantum of approximate differential duty, shall be forwarded within two days to Group-1/1A by the Seizing Unit, viz. SIIB (I) or CIU, as the case may be. Such seized imported goods may be released provisionally by the Adjudicating Authority under section 110A of the Customs Act, 1962 subject to execution of Bond and Bank Guarantee/Security deposit as per guidelines laid down under CBIC Circular 35/2017-Customs dated 16.08.2017.
- b. Where Country of Origin is mis-declared to evade duty, as the goods may have originated in a country attracting a higher rate of duty: In cases where, after the examination of goods and scrutiny of documents by the officers of SIIB (I) or CIU, it is *prima facie* revealed that the Country of Origin is mis-declared to evade higher rate of duty, the proper officer may seize the subject goods under section 110(1) of the Customs Act, 1962, if he has reason to believe that the same are liable to confiscation under Section 111 of the Customs Act, 1962. In such cases also, latest by the next working day, the importer shall be informed about the provisions of Section 110A of the Customs Act, 1962 about the provisional release of the seized goods. Further, after the receipt of the request of the importer, recommendation for provisional release of the seized goods, containing brief facts of the case and the quantum of approximate differential duty, shall be forwarded within two days to Group-1/1A by

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the Seizing Unit, viz. SIIB (I) or CIU, as the case may be. Such seized imported goods may be released provisionally by the Adjudicating Authority under section 110A of the Customs Act, 1962 subject to execution of Bond and Bank Guarantee/Security deposit as per guidelines laid down under CBIC Circular 35/2017-Customs dated 16.08.2017.

- a. Where Country of origin is mis-declared to circumvent restriction/prohibition: In cases, where on examination of goods and scrutiny of documents, it is *prima facie* revealed the Country of Origin of the goods has been mis-declared to circumvent any restriction/prohibition imposed under the Customs Act, 1962 or any other Act for the time being in force, the proper officer may seize the subject goods under section 110(1) of the Customs Act, 1962 if he has reason to believe that the same are liable to confiscation under Section 111 of the Customs Act, 1962. In such cases, latest by the next day, the importer shall be informed about the restriction/prohibition imposed on the import of such goods under the provisions of the Customs Act, 1962 or any other Act for the time being in force. In such cases, **no provisional release may be granted for home consumption till all the conditions imposed for restriction/prohibition are met.** However, on the request of the importer, **NOC for release of such seized goods only for re-export may be conveyed by the Seizing Unit viz SIIB (I) or CIU, as the case may be,** to the Group-1/1A, along with a brief Investigation Report within three days, if the said goods are not otherwise restricted in international trade. Such seized imported goods may be allowed re-export after adjudication by the Adjudicating Authority.

**2.4 In cases where Mis-declaration of quantity:** There are the following categories: -

- a. Where a small variation in quantity and value is noticed:- In cases, where on examination of goods and scrutiny of documents, it is observed that there is a minor difference in quantity and / or value of the goods, and other elements of para 2.3 above are absent, SIIB (I) or CIU, as the case maybe, shall accord NOC for clearance with respect to investigation and inform details of such discrepancy within two days to Group-1/1A for the purpose of re-assessment of such bills of entry to safeguard duty.
- b. Where gross mis-declaration of goods w.r.t. quantity and / or value is noticed to evade customs duty: In cases, where on examination of goods and scrutiny of documents, it is *prima facie* revealed that the goods have been mis-declared in terms of quantity and / or Value, the proper officer may seize the subject goods under section 110(1) of the Customs Act, 1962 if he has reason to believe that the same are liable to confiscation under Section 111 of the Customs Act, 1962. In such cases, latest by the next working day, the importer shall be informed about the provisions of

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Section 110A of the Customs Act, 1962 about the provisional release of the seized goods. Further, after the receipt of the request of the importer, recommendation for provisional release of the seized goods, containing brief facts of the case and the quantum of approximate differential duty, shall be forwarded within two days to Group-1/1A by the Seizing Unit, viz. SIIB (I) or CIU, as the case may be. Such seized imported goods may be released provisionally by the Adjudicating Authority under section 110A of the Customs Act, 1962 subject to execution of Bond and Bank Guarantee/Security deposit as per guidelines laid down under CBIC Circular 35/2017-Customs dated 16.08.2017.

3. Further, as per Section 110 (1A) and notification no. 31/86-Cus dated 05.02.1986, as amended from time to time, issued under the provisions of the said section and applicable to perishable goods, any goods for which provisional release order has been passed but the provisional release has not been taken by the concerned person within a period of one month from the date of communication of such order, such goods shall be immediately disposed of by following the procedure given under Section 110 (1A), *ibid*.
4. The SOP is only with regard to Fresh fruit consignments. Fresh fruit consignments by their very nature are highly perishable and also incur extra expenses on account of them being imported in refrigerated containers. Such goods require a controlled environment. Deviations have been made in this SOP and strict timelines have been prescribed, as compared to the usual clearance procedure of other goods which are subjected to enquiry / investigation, on account of shorter shelf life and extra expenses incurred in storing and transporting such consignment of fresh fruits.
5. The procedure as aforesaid shall not have any effect on the investigation being carried out by the Investigating unit viz. SIIB(I) or CIU under the Customs Act, 1962 and the same has to be completed within the stipulated time provided under the provisions of the Customs Act, 1962. Any deviation from the aforesaid SOP shall be done with the approval of Pr. Commissioner / Commissioner of the investigating unit.
6. Difficulty, if any, faced in the implementation of this Office Order may be brought to the notice of the Addl. /Joint Commissioner (Appraising Main (Import)) through email at [appraisingmain.jnch@gov.in](mailto:appraisingmain.jnch@gov.in).
7. This issues with the approval of Chief Commissioner, JNCH.



(Dipak Kumar Gupta)

Commissioner of Customs (NS-I)

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Copy to:

1. The Chief Commissioner of Customs, Mumbai Zone-II, JNCH.
2. The Commissioner of Customs, NS-G/NS-I/NS-II/NS-III/NSAudit/NS-V, JNCH.
3. All Additional/Joint/Dy./Asstt. Commissioners of Customs, SIIB(I), CIU, Gr. 1/1A, JNCH.
4. AC/DC, EDI for uploading on the JNCH website immediately