

S/22-Gen-133/2017-18/AM(I)

/1537278/2023



सीमा शुल्कपथान 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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27244979)

DIN No. - 20231178NW000033003A

Standing Order No. - 25/2023

**Subject: Streamlining verification of Preferential Certificates of Origin in terms of CAROTAR, 2020 and Board's instructions and Circulars issued by CBIC - reg.**

Reference is drawn to Section 28DA of the Customs Act, 1962, Board's Circular no. 38/2020-Customs, dated 22.08.2016, as amended, which provide guidelines regarding provisional assessment under Section 18 of the Customs Act 1962 in appropriate cases, when the verification of certificate of origin and/or the original criteria is required to be carried out under Rule 6(1)(a) or 6(1) (b) or 6(1) (c) of Customs (Administration of Rules of Origin under Trade Agreements) Rules, 2020 (hereafter referred to as the CAROTAR, 2020) issued vide Notification No. 81/2020-Customs (N.T.) dated 21st August, 2020. In such cases of provisional assessments, the importer is required to furnish a security or deposit equal to the difference between the duty provisionally assessed under Section 18 and the preferential duty claimed.

2. The verification procedure and timelines have been laid down in CAROTAR 2020 and Board Circular 38/2020-Customs dated 21 August 2020, and reiterated vide Board's Instructions 20/2020-Customs dated 17 December 2020 and 18/2021-Customs dated 17 August 2021. Para 4(iv) of Circular 38/2020 stipulates that verification requests should be communicated immediately to the Board in case requests are in terms of rule 6(1)(a) or 6(1)(c) of CAROTAR 2020; and within 10 days from the date of receipt of requisite information and documents from the importer in case the request is being considered in terms of rule 6(1)(b).

3. It has, however, been observed that verification requests are being referred to the Board after significant time lapse and in some cases they are still pending. Furthermore, in respect of bills of entry

provisionally assessed by FAG (other than the port of import), PAG officers, who are responsible for sending such verification requests, do not get timely information about such provisional assessments under CAROTAR 2020 and related bonds & security from Turant Seva Kendra (TSK), thus resulting in considerable delay in forwarding verification requests to the Board. Aside from delays, this is leading to inconsistent assessment practices and trade grievances.

4. In order to streamline the verification process in a consistent and timely fashion, the following procedure is prescribed:

**I. Scenario A: When FAG is other than the port of import**

4.1 In these cases, a bill of entry is assessed provisionally under CAROTAR 2020 by an FAG (other than port of import). However, the corresponding Bond and Security/Bank Guarantee is accepted by TSK at the port of import, which is responsible for handling & safe keeping of these documents, as well as acceptance/defacement of a COO, as per Board's Circulars 28/2020-Customs dated 5 June 2020, 32/2020-Customs dated 06.07.2020, and Standing Order No 18/2020 dated 14.07.2020, issued by JNCH.

4.2 Since the Appraising Group of port of import has no information about this Bill of Entry, TSK will forward the details of such Bill of Entry provisionally assessed under CAROTAR 2020 along with legible copy of Certificate of Origin to the Appraising Group concerned on the following working day of the receipt of the Bond and Bank Guarantee. Thereafter, the Appraising Group concerned will send the verification request with the approval of Pr. Commissioner/Commissioner in prescribed format with complete information and requisite documents within the stipulated period of time.

**II. Scenario B: When FAG is same as the port of import**

4.3 In these cases, the Appraising Group concerned, having assessed a bill of entry under CAROTAR 2020, is fully aware of the details of bill of entry and the related COO that needs to be sent for verification. In such cases, the Appraising Group concerned, after seeking the required documents from TSK, should send the verification request with the approval of Pr. Commissioner/Commissioner in prescribed format with complete information and requisite documents within the stipulated period of time.

**General**

5. If the submission of Bond and Security/Bank Guarantee for a provisionally assessed bill of entry is under CAROTAR 2020, TSK

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should send the details of the bill of entry along with legible copies of Certificate of Origin to the Appraising Group on the following working day of the receipt of the same.

6. The Appraising Group concerned is then required to send the verification request to FTA Cell, CBIC via e-mail to ftaroo-cbic@gov.in, ftacell2-cbic@gov.in, and ftacell4-cbic@gov.in.

7. The subsequent Bill of Entry or identical goods imported from the same exporter or producer should be assessed provisionally under CAROTAR 2020, especially when the verification report has been sent under rule 6(b) of Carotar until the verification report is received.

8. Appraising Group concerned should maintain a record of the number of COO certificates sent to Board for verification and should proactively follow-up with FTA Cell, DIC, CBIC for update / verification status of all cases referred in timely manner.

9. Where on verification, the information received is incomplete or non-specific, or any deficiency is noticed in the received verification report and response to the Questionnaire, or further details, if any, are required by the proper officer, the same must be examined and brought to the notice of the Board (FTA Cell) within 7 days of the receipt of the verification report for taking up the matter with the Issuing Authority in the partner country.

10. Needless to mention that Appraising Groups shall take up such provisional assessments for finalization under Section 18 read with Section 28DA of Customs Act within the stipulated time under CAROTAR 2020.

11. As a one-time exercise, TSK shall send the list of all such provisionally assessed Bill of Entries in which Bond and Security/Bank Guarantee have been accepted under CAROTAR 2020 from 21.09.2020 till date to the Appraising Groups concerned **within 7 days from issuance of this Standing Order**. The Appraising Groups should then identify all the cases where verification requests have not been sent and take urgent necessary action to forward all such pending verification requests to the Board (FTA Cell).

12. Difficulty, if any, in implementation of this Standing Order may be brought to the notice of Appraising Mains (Import), JNCH via email at: appraisingmain.jnch@gov.in.

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Signed by Pashupati Nath  
Pandey  
Date: 10-11-2023 17:11:59  
Reason: Approved

**(P. N. Pandey)**  
Pr. Commissioner of  
Customs,  
NS-I, JNCH, Nhava Sheva

Copy to:

1. The Chief Commissioner of Customs, Mumbai Zone-II, Nhava Sheva.
2. The Commissioners of Customs, NS-I, NS-II, NS-III, NS-V, NS-G and NS-Audit, Nhava Sheva.
3. Additional/ Joint/ Dy./ Asstt. Commissioners of Customs, Nhava Sheva.
4. Sections/ Groups/ Docks/ RMSFC, Nhava Sheva through JNCH website.
5. AC/DC, EDI for uploading on JNCH website.
6. Office Copy.