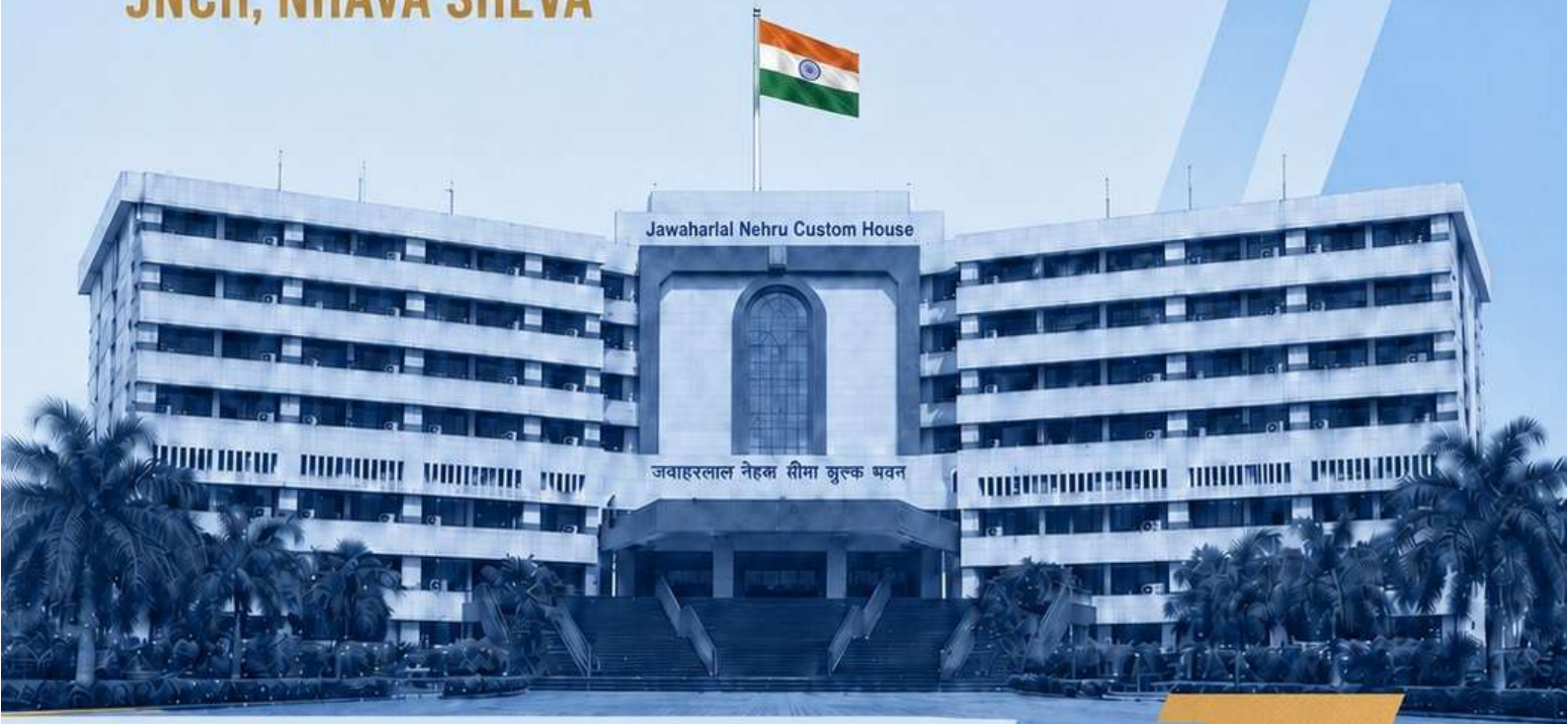
TIME RELEASE STUDY

2026

MUMBAI CUSTOMS ZONE-II

JNCH, NHAVA SHEVA



Bottlenecks to Breakthroughs

TIME RELEASE STUDY 2026

JAWAHARLAL NEHRU CUSTOM HOUSE
MUMBAI CUSTOMS ZONE-II

PREFACE

Time Release Study (TRS) is a strategic diagnostic tool advocated by the World Customs Organization to measure the actual time taken for the release and clearance of goods—from their arrival to the point of physical release. By systematically identifying procedural bottlenecks and delays in the clearance process, TRS enables Customs administrations and allied agencies to streamline processes, reduce dwell time, and enhance overall trade facilitation.

At Jawaharlal Nehru Custom House, TRS has been institutionalized as an integral component of the operational review and performance assessment framework. Over the years, JNCH has undertaken periodic TRS exercises with the objective of closely monitoring and analysing the ground realities of cargo movement across both import and export sectors. These studies provide a holistic assessment of the efficiency and coordination among various stakeholders, including Customs, Port Authorities, Customs Brokers, Shipping Lines, and other regulatory agencies involved in the logistics value chain.

The 2026 edition of the Time Release Study at JNCH represents another significant milestone in our sustained commitment to evidence-based policymaking and continuous process improvement. This exercise not only facilitates an evaluation of progress achieved over time but also offers critical insights into areas requiring focused intervention. The findings of TRS serve as a catalyst for reform by enabling the implementation of targeted measures aimed at reducing transaction time, enhancing transparency, and improving overall efficiency in cargo clearance. This time the study has significantly expanded its scope through inclusion of a detailed Group-wise analysis of the data, analysis of vessel-berthing time on import side and analysis of the time spent in the CPP buffer parking zone on the export side. Further, it is envisaged that the scope of future TRS exercises shall be expanded to include detailed CFS-wise and Terminal-wise studies, with the objective of harmonizing the end-to-end cargo clearance ecosystem and addressing operational bottlenecks and delays arising beyond the direct Customs interface.

Importantly, the benefits of TRS extend well beyond the Customs domain. A more efficient, predictable, and transparent clearance environment contributes to reduced transaction costs and improved competitiveness for businesses, thereby fostering a resilient and responsive trade ecosystem. It is envisaged that the outcome of TRS 2026 will further strengthen stakeholder collaboration and contribute to sustained improvements in the facilitation of international trade through JNCH.

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MESSAGE FROM ZONAL MEMBER, CBIC

The Time Release Study (TRS) 2026 undertaken by Jawaharlal Nehru Custom House (JNCH) reflects the collective commitment of Customs and all stakeholders to continuously review and improve Customs procedures and practices, identify bottlenecks and make the clearance ecosystem faster, more predictable and facilitative.

TRS has evolved into an important evidence-based instrument for reform, providing insights for process re-engineering, greater use of technology, improved risk management and stronger stakeholder coordination. Its findings enable us not only to measure progress but also to identify areas requiring focused intervention and chart the course for further improvement.

As India advances towards Viksit Bharat @2047, an efficient, technology-driven and globally competitive cross-border trade ecosystem will be critical to India's deeper integration with global value chains. In this journey, TRS serves both as a measure of progress and a roadmap for the future. CBIC remains firmly committed to working with all stakeholders to translate its findings into meaningful reforms, while balancing effective enforcement with seamless facilitation of legitimate trade.

I commend the officers of JNCH and all participating stakeholders for their contribution to TRS 2026 and am confident that this collective endeavour will continue to set higher benchmarks for trade facilitation, efficiency and Ease of Doing Business.

Mohan Kumar Singh
Member (IT, Taxpayer Services & Technology)
Central Board of Indirect Taxes and Customs

FOREWORD

It gives me great pleasure to present the Time Release Study (TRS) 2026 conducted by Jawaharlal Nehru Custom House (JNCH), Mumbai Customs Zone-II. As India's premier Customs House and the country's largest container port, JNCH continues to play a pivotal role in facilitating international trade while ensuring effective regulatory compliance. The successful completion of this study reflects our sustained commitment to enhancing the efficiency, transparency and predictability of Customs clearance processes through continuous process improvements, stakeholder collaboration and technology-driven interventions.

The findings of TRS 2026 are a testimony to the significant progress achieved by JNCH in improving cargo clearance performance. The Average Release Time (ART) for import cargo has reduced to 66 hours, as against 73 hours in TRS 2025. The benefits of trusted trader facilitation are equally evident, with AEO consignments achieving an ART of only 41 hours, significantly lower than the overall average. Further, 69% of Fully Facilitated Bills of Entry were cleared within stipulated Average Release Time (ART) benchmark of 48 hours.

All these achievements demonstrate the continuous digitization, risk-based assessment, coordinated border management and the unwavering commitment of Customs officers and all stakeholders towards creating a faster, more efficient and predictable cargo clearance environment.

I place on record my sincere appreciation for the dedication and professionalism of the officers and staff of JNCH who meticulously carried out this study. I also express my gratitude to the Participating Government Agencies, Jawaharlal Nehru Port Authority, Custodians, Terminal Operators, Customs Brokers, Shipping Lines and the trading community for their continued cooperation and partnership. Their collective efforts have enabled JNCH to further strengthen its position as a benchmark Customs formation in trade facilitation. I am confident that the insights emerging from TRS 2026 will continue to guide future process improvements and inspire us to strive for even higher standards of efficiency, transparency and service excellence.

Vimal Kumar Srivastava
Chief Commissioner of Customs,
Mumbai Customs, Zone-II

DISCLAIMER

The TRS Team has exercised due care and diligence in compiling, analysing, and presenting the information contained in this publication. While every effort has been made to ensure the accuracy and reliability of the data, neither the TRS Team nor Jawaharlal Nehru Custom House shall be held responsible or liable for any errors, omissions, interpretations, or opinions that may be present, nor for any consequences arising from the use of such information.

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GLOSSARY

ABBREVIATION AND ACRONYMS

Sr. No.	Abbreviation	Full form
1	AEO	Authorized Economic Operator
2	AQCS	Animal Quarantine and Certification Service
3	ART	Average Release Time
4	BE/BEs	Bill of Entry/Bills of Entry
5	CB	Customs Broker
6	CBIC	Central Board of Indirect Taxes and Customs
7	CCFC	Customs Clearance Facilitation Committee
8	CCR	Compulsory Compliance Requirement
9	CDSCO	Central Drugs Standard Control Organization
10	CFS	Container Freight Station
11	COO	Certificate of Origin
12	CPP	Centralized Parking Plaza
13	CSD	Container Scanning Division
14	CSM	Container Scanning Module
15	DPD	Direct Port Delivery
16	DPE	Direct Port Entry
17	DTS	Drive Through Scanner
18	EDI	Electronic Data Interchange
19	EIR	Equipment Interchange Receipt
20	E-SANCHIT	e-Storage and Computerized Handling of Indirect Tax Documents
21	FAG	Faceless Assessment Group
22	FCL	Full Container Load
23	FSSAI	Food Safety and Standards Authority of India
24	FTA	Free Trade Agreement
25	ICES	Indian Customs EDI System
26	ICEGATE	Indian Customs Electronic Data Interchange Gateway
27	IGM	Import General Manifest
28	JNCH	Jawaharlal Nehru Custom House
29	JNPA	Jawaharlal Nehru Port Authority
30	LCL	Less than Container Load
31	LPCO	Licenses, Permits, Certificates and Others
32	MSDS	Material Safety Data Sheet
33	NAC	National Assessment Centre
34	NCTF	National Committee on Trade Facilitation
35	NOC	No Objection Certificate
36	NTFAP	National Trade Facilitation Action Plan
37	NTRS	National Time Release Study

38	OCR	Optical Character Recognition
39	OOC	Out of Charge
40	PAG	Port Assessment Group
41	PQ	Directorate of Plant Protection, Quarantine and Storage
42	PTA	Preferential Trade Agreement
43	PTFC	Permanent Trade Facilitation Committee
44	RMSFC	Risk Management System Facilitation Centre
45	RMS	Risk Management System
46	SB/SBs	Shipping Bill/Shipping Bills
47	SCMTR	Sea Cargo Manifest and Transshipment Regulations
48	TC	Textile Committee
49	TRS	Time Release Study

TERMS AND REFERENCES

- **Advance/Prior Bill of Entry:** Bill of Entry, which is filed before the grant of entry inwards to a vessel.
- **Authorized Economic Operator:** They are entities engaged in international trade and approved by Customs authorities as compliant with supply chain security standards and granted certain benefits.
- **Bill of Entry:** It is a document required to be filed with the Customs authorities by the importer, under Section 46 of the Customs Act 1962 to declare entry of imported goods.
- **Bill of Lading:** A bill of lading is a document issued by a shipping line or its agent to acknowledge receipt of cargo for shipment. House Bill of Lading (HBL) is issued by freight forwarders/ cargo consolidators or agents of the shipping line. Master Bill of Lading (MBL) is issued by the shipping line after the cargo is consolidated and ready to be shipped.
- **Cargo Consolidation:** Cargo Consolidation refers to the aggregation of goods ready for export for the purpose of logistic convenience like packing consignments going to common destination into a single container. The entities that handle such operations are known as Consolidators.
- **Centralized Parking Plaza:** It is a document processing center for factory-sealed containers affixed with e-seal which are meant for Direct Port Entry for exports.
- **Container Freight Station:** It is a customs area set up as an extension of a customs station with the main objective of de-congesting the port.
- **Direct Port Delivery:** A flagship scheme of CBIC and JNCH under which the Customs out of charge is given while consignment is inside terminal premises instead of routing it through CFS, thereby reducing release time.
- **Direct Port Entry:** Under this scheme, factory stuffed, and e-sealed containers meant for exports are routed directly through the centralized export facility for documents processing at Centralized Parking Plaza (CPP) and are allowed direct port entry after grant of Let Export Order.

- **E-Form 13:** The Form 13 is issued electronically by shipping line's agent that contains details like Vehicle Number, Vessel Name, Container Number, Seal Number, ISO Code, Shipping Line, etc. This form enables a container to enter a terminal for onward loading.
- **E-Storage and Computerized Handling of Indirect Tax Documents (e-SANCHIT):** It is a facility available in ICEGATE to upload supporting documents against any Bill of Entry or Shipping Bill by importers/ exporters/ CB to enable the officers to process the import/export documents based on such uploaded documents without any physical interface with the trade.
- **Entry Inwards:** The permission granted by the Customs Officer to the master of the vessel to unload the goods.
- **Ex-bond Bill of Entry:** Import document filed under Section 68 of the Customs Act, 1962 for clearance of goods warehoused under Section 46, ibid, for home consumption.
- **Export General Manifest (EGM):** A document filed by the shipping carrier of goods after export has taken place.
- **Faceless Assessment Group (FAG):** Assessment Group assigned by the Customs Risk Management System for assessment of a Bill of Entry located at any of the designated customs location in India.
- **Facilitated Bill of Entry:** Facilitated Bills of Entry means the Bills of Entry wherein examination of the goods or assessment or both are not prescribed, and it also includes fully facilitated Bill of Entry.
- **First check assessment:** It is the practice of examining the goods before assessment.
- **Freight Forwarder:** A freight forwarder or a forwarding agent, is a person or an entity which organizes shipments for the shipper (an individual/entity that arranges an item for shipment) by liaising with carriers (an individual/entity that transports goods). A forwarder does not move the goods but acts as an agent in the logistics network.
- **Fully facilitated Bill of Entry:** It means Bill of Entry for which both examination and assessment is not prescribed.
- **Gate Out:** The final act of taking the goods outside the premises of CFS/ Terminal by the Importer/Consignee/Customs Broker.
- **Goods Registration:** This is a process under which the importer / CB registers the goods in the ICES meaning thereby goods that are ready to be presented for examination, if required or for OOC.
- **Import General Manifest:** It is a document filed by the shipping line giving details of cargo arriving at the port of importing country.
- **Import Release Time:** The time taken from the grant of entry inwards to the grant of out of charge by customs.
- **Inland Container Depot:** Inland Container Depot is an independent Customs station, usually located in the hinterland, like a port or air cargo complex, for the purpose of Customs procedures related to imports and exports.

- **Let Export Order (LEO):** It is the order given by Customs Officer permitting clearance and loading of the goods for exportation.
- **Non-Facilitated Bill of Entry:** These are the Bills of Entry which are prescribed for both assessment and examination by Risk Management System (RMS).
- **Non-Regular Importer:** Importers who have filed less than seven Bills of Entry during the period 1st -7th January of Time Release Study 2026.
- **On Arrival Bill of Entry:** Bill of Entry which is filed after the grant of entry inwards to a vessel.
- **Out of Charge (OOC):** Order given by the Customs Officer permitting clearance of the imported goods for home consumption.
- **Participating Government Agency:** Government agencies or bodies entrusted with regulating goods entering the country under the respective allied acts by participating in the customs clearance process.
- **Port Assessment Group (PAG):** Assessment Group at the customs location of port of import.
- **Pre-Payment Customs Compliance Verified:** It is a stage of a Bill of Entry which reflects that Customs has completed all the Compulsory compliance verification and the Bill of Entry is ready to be Out of Charge of Customs and awaiting duty payment.
- **Pre-processing of Bills of entry:** These are Advance Bills of Entry that are assessed before the arrival of the goods at the port, enabling completion of the assessment process in advance and facilitating expeditious clearance upon arrival of the goods.
- **Pulled Bill of Entry:** In the faceless assessment regime, Bills of Entry are assessed at any FAG throughout the country as automatically allotted by the Integrated Customs Electronic System (ICES). However, in certain circumstances any specific Bill of Entry may be required to be assessed at the Customs station of the port of import, referred to as PAG. Accordingly, the same is pulled by the PAG in the ICES for assessment. Such BE is referred to as Pulled Bill of Entry.
- **Pushed Bill of Entry:** In the faceless assessment regime, Bills of Entry are assessed at any FAG throughout the country as automatically allotted by the ICES system. However, in certain circumstances any specific Bill of Entry may be required to be assessed at the Customs station of the port of import, referred to as PAG. Accordingly, the same is pushed by the FAG to PAG in the ICES for assessment. Such BE is referred to as Pushed Bill of Entry.
- **Recalled Bill of Entry:** At times after assessment, for the purpose of amending the assessment on the request of importer or by the proper officer, the self-assessed Bill of Entry is recalled in the ICES system for re-assessment. Such Bill of Entry is referred to as Recalled Bill of Entry.
- **Regular Importer:** Importers who have filed seven or more Bills of Entry during the period 1st -7th January of Time Release Study 2026.
- **Regularization of Bill of Entry:** It refers to the process of linking of individual Advance/Prior Bill of Entry with specific entry in IGM filed by the Shipping line. After this step, Registration of Bill of Entry can be done.
- **Risk Management System:** An IT-driven system with the primary objective to

strike an optimal balance between facilitation and enforcement and to promote a culture of voluntary compliance.

- **Risk Management System Facilitation Centre:** A Centralized section created at JNCH for giving OOC to Facilitated BEs to expedite clearance of BEs 24x7.
- **Second Check Assessment:** Second Check assessment means cases where assessment is done prior to examination based on documents submitted by the importer.
- **Shipping Bill:** An export declaration presented to Customs by the exporter under Section 50 of the Customs Act 1962 before goods can be exported out of the country.
- **Single Window Interface for Facilitating Trade (SWIFT):** A program which enables importers/ exporters to file a common electronic 'Integrated declaration' compiling information for customs and PGAs that are already onboard the SWIFT initiative.
- **Time Release Study:** Time Release Study is essentially a performance measurement tool for assessing the cargo clearance process of the international trade, as recommended by World Trade Organization (WTO) under the Trade Facilitation Agreement (TFA) and the World Customs Organization (WCO).
- **TEU**: Twenty-Foot Equivalent Unit, serves as a metric for quantifying the number of containers handled by a port.
- **Warehousing Bill of Entry:** Import document filed for removal of goods from a Customs station for the purpose of deposition in a warehouse. The Bill of Entry is filed under Section 46 of the Customs Act 1962 and permission to remove the goods to a Bonded warehouse is granted under Section 60, ibid.

CHAPTER 1: JNCH: A BRIEF INTRODUCTION

1.1 STRATEGIC IMPORTANCE AND NATIONAL CONTEXT

- The Jawaharlal Nehru Custom House (JNCH), located at Nhava Sheva, functions as the principal customs formation serving the Jawaharlal Nehru Port Authority (JNPA). As the largest *container-handling major port* in India, JNPA constitutes a critical gateway for the country's containerized trade and plays a central role in the national logistics architecture. *(Source: Ministry of Ports, Shipping and Waterways – "Update on the Indian Port Sector (Apr–Sep 2025)")*

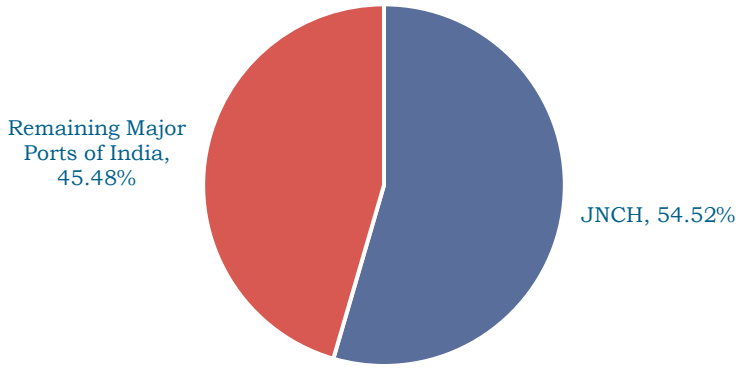
- Since its commissioning in 1989, JNCH has evolved into a high-capacity, system-driven customs formation supporting large-scale cargo flows, complex multimodal logistics networks, and coordinated regulatory oversight involving multiple agencies. Its operational scale, combined with its strategic location in the western maritime corridor, positions it as a key enabler of trade efficiency and supply chain reliability.

- JNCH contributes almost 20% of the Customs revenue of the Government of India, underscoring its fiscal significance.

Table 1: Strategic Importance of JNCH/JNPA Port Ecosystem

Indicator	Updated Value	Significance
Share in Customs Revenue	Approx. 20% of GoI's Customs Revenue	Among the largest revenue contributing Customs formations in India
Share in Container Traffic	Approx. 54.52% among India's Major Ports	India's premier container gateway and logistics hub (Update on the Indian Ports Sector April-September, 2025)
Share in Total Cargo Traffic	Approx. 11.34% among India's Major Ports	Update on the Indian Ports Sector April-September, 2025
Annual Throughput (2025-26)	Approx. 8.17 million TEUs in FY 2025–26	Highest ever throughput achieved by JNPA (JNPA Official Website)
Calendar Year 2025 Throughput	7.94 million TEUs	Highest-ever calendar year throughput at the port (JNPA Official Website)

Chart 1: Share of JNCH among Major Ports of India in Container Traffic



1.2 EVOLUTION OF JNCH AND PORT ECOSYSTEM

Table 2: Evolution Snapshot		
Year	**1989**	**2025–26**
Terminals	1	5
Operators	Government	PPP operators
Throughput	<1M TEUs	~8.17 M TEUs
CFSs	Limited	33

The JNPA port ecosystem has transitioned from a single-terminal operation into a multi-terminal, PPP-driven logistics hub, reflecting broader reforms in India's port sector.

1.3 INSTITUTIONAL & ADMINISTRATIVE FRAMEWORK

JNCH operates under Mumbai Customs Zone-II under the Central Board of Indirect Taxes and Customs.

1.4 DIGITAL BACKBONE

- Indian Customs Electronic Gateway (ICEGATE)

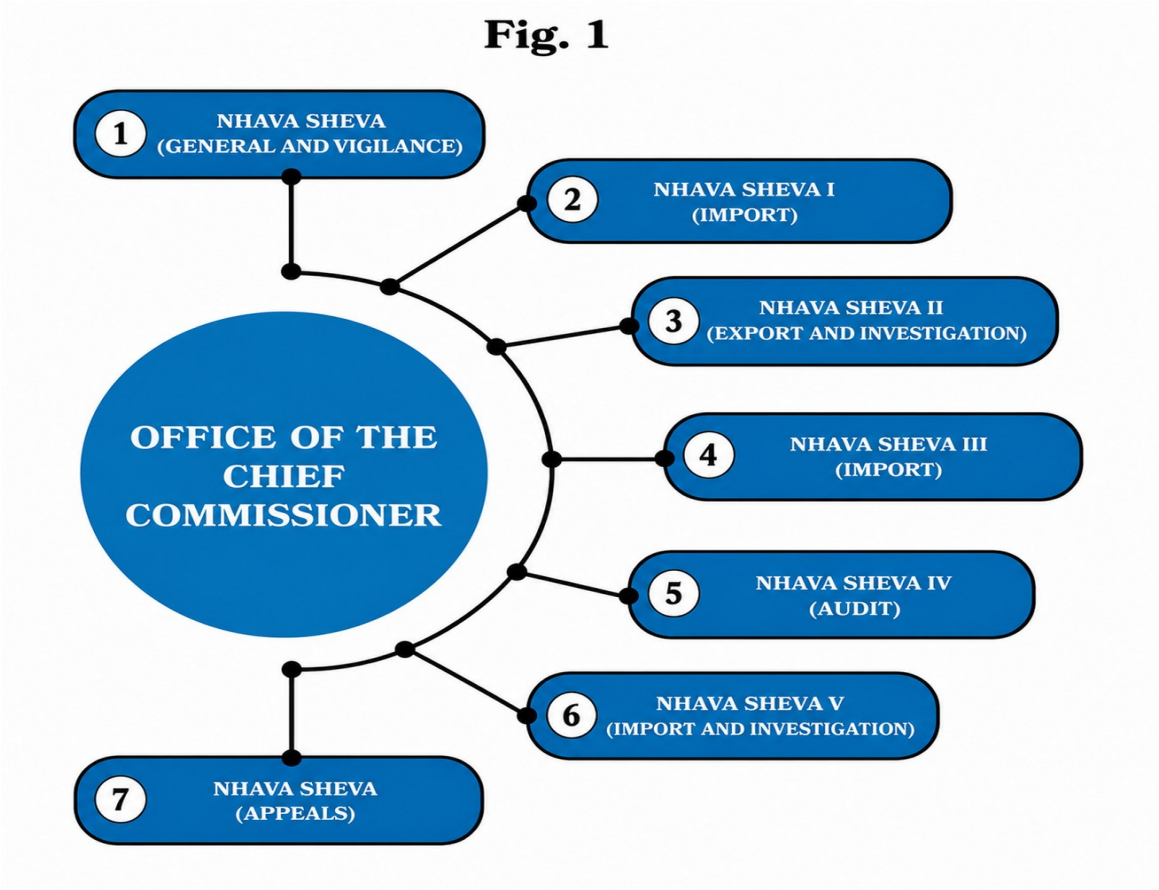
- Indian Customs EDI System (ICES)
- Risk Management System (RMS)
- Single Window Interface for Facilitating Trade (SWIFT)

1.5 KEY REFORMS

- Channel deepening
- Centralized Parking Plaza
- Rail connectivity (Dedicated Freight Corridor)
- Container scanners
- SEZ ecosystem

1.6 ORGANIZATION

Fig. 1



CHAPTER 2: TIME RELEASE STUDY- WHAT & WHY

The Time Release Study (TRS) is a strategic and internationally recognized diagnostic tool used to measure the actual time required for the release and clearance of goods-from their arrival to their physical release. The primary objective of TRS is to identify bottlenecks in the trade facilitation process and to enable the formulation of targeted measures for enhancing the efficiency and effectiveness of border control procedures.

2.1 ORIGIN

India ratified the World Trade Organization's Trade Facilitation Agreement (TFA) on 22nd April 2016. The Agreement entered into force globally on 22nd February 2017, following its acceptance by the required two-thirds of WTO members. The TFA seeks to expedite the movement, release and clearance of goods across borders.

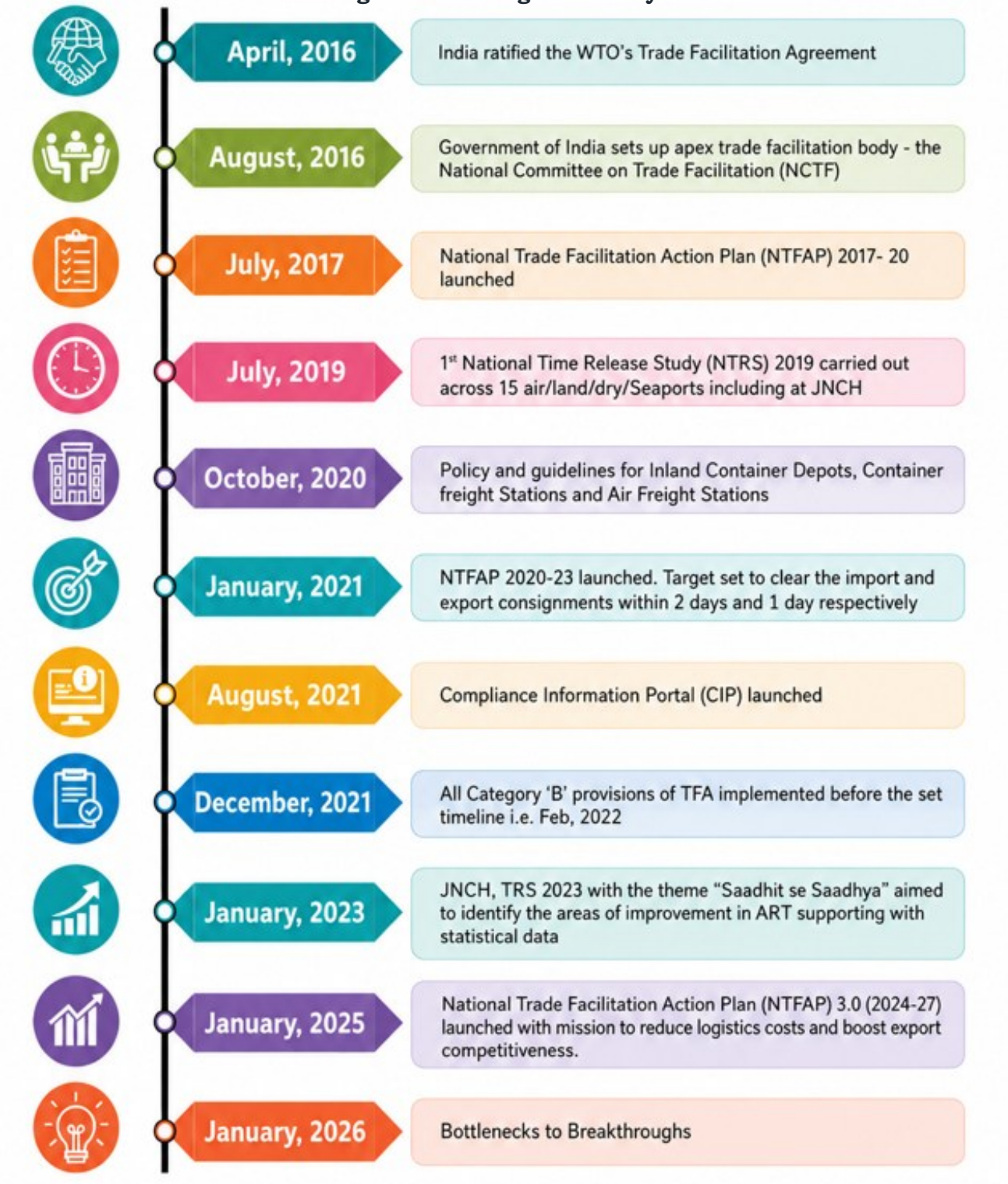
To facilitate coordinated implementation of the TFA provisions, the Government of India established the National Committee on Trade Facilitation (NCTF) in April 2016, under the chairmanship of the Cabinet Secretary. The NCTF subsequently adopted the 76-point National Trade Facilitation Action Plan (NTFAP) in 2017. TRS has since been adopted as one of the key focus areas under the NCTF framework.

At the national level, Time Release Studies are conducted across various major Customs formations and trade gateways, including seaports, airports, Inland Container Depots (ICDs), and Integrated Check Posts (ICPs), to comprehensively assess cargo clearance processes in international trade. National TRS exercise forms an important component of India's trade facilitation framework and is monitored under the NCTF mechanism.

At Jawaharlal Nehru Custom House (JNCH), TRS has been undertaken consistently since 2012, in alignment with the guidelines of the World Customs Organization. JNCH has been among the leading Customs formations in India in institutionalizing periodic TRS, including annual TRS using WCO guidelines. At the national level, the first National Time Release Study (NTRS) was conducted in 2019.

2.2 FUNCTIONAL UTILITY

Fig. 2: Chronological history of TRS



Time Release Study is a valuable analytical tool recommended for use by Customs administrations worldwide to:

- Measure the average time taken from the arrival of goods to their physical release, for both imports and exports;
- Evaluate the efficiency and effectiveness of various stakeholders involved in the cargo clearance process;
- Identify procedural and operational bottlenecks impacting the timely release of goods;
- Facilitate a more seamless, predictable, and transparent customs clearance environment.
- TRS provides a comprehensive assessment of the total time required to complete all regulatory formalities. It enables the measurement of time taken at each stage of the cargo clearance process within a country, as well as the overall transit time associated with the movement of goods in international trade.

2.3 TRS CYCLE AT A GLANCE

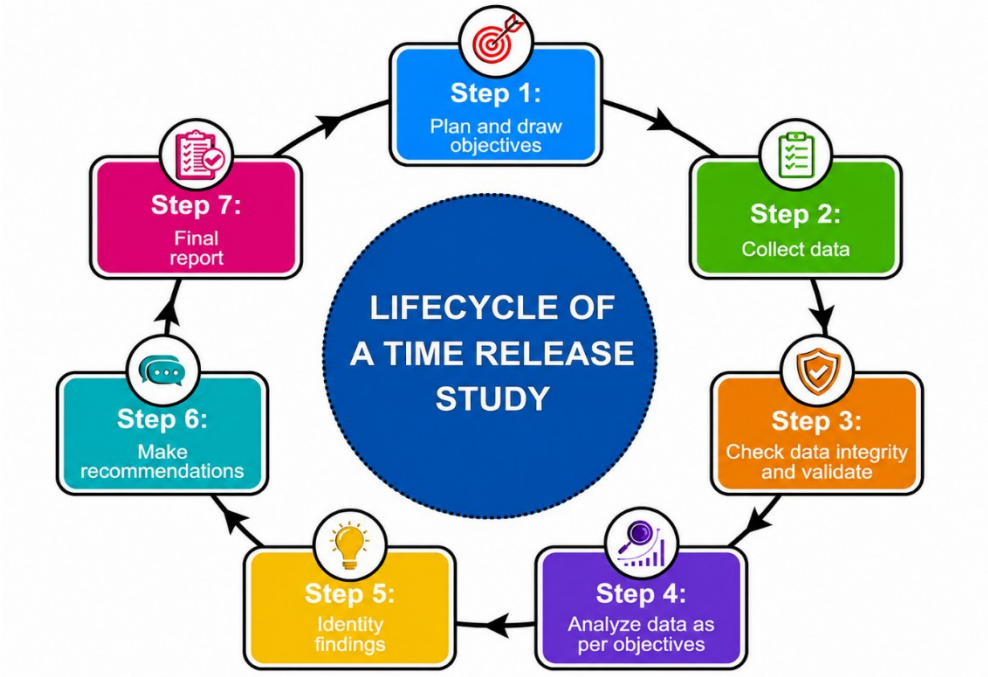


Fig. 3: Lifecycle of a Time Release Study - from Measurement to Recommendations

The TRS cycle begins with a systematic review of the progress achieved, including an assessment of key milestones and outcomes attained over time. It then progresses towards identifying realistic and achievable objectives for the near future, thereby completing the cycle. This iterative approach enables a gradual and sustained evolution

of both procedural and technological frameworks, aligned with the targets set under the National Trade Facilitation Action Plan.

Furthermore, the TRS process facilitates the development of innovative and transformative solutions, including the re-engineering of existing procedures, to effectively address the bottlenecks identified during the study.

CHAPTER 3: SUMMARY OF TRS 2026

Jawaharlal Nehru Custom House has been at the forefront of conducting Time Release Studies in India since undertaking its first TRS in 2012, demonstrating a sustained commitment to performance measurement and trade facilitation.

The Time Release Study (TRS) – 2026 undertaken at JNCH covers Bills of Entry and Shipping Bills pertaining to imports and exports, respectively, filed during the period from 1st January to 7th January 2026. The dataset for the study was meticulously curated, incorporating appropriate exclusions in accordance with the National TRS methodology prescribed by the National Committee on Trade Facilitation.

The methodology and sampling framework adopted for TRS 2026 are aligned with the guidelines laid down in the World Customs Organization TRS Guide (Version 4, 2025), ensuring consistency with earlier TRS exercises conducted at both JNCH and the national level.

The key indicators and findings of the present study have been analysed in comparison with those of previous TRS cycles, enabling an objective assessment of progress achieved as well as identification of areas requiring further improvement.

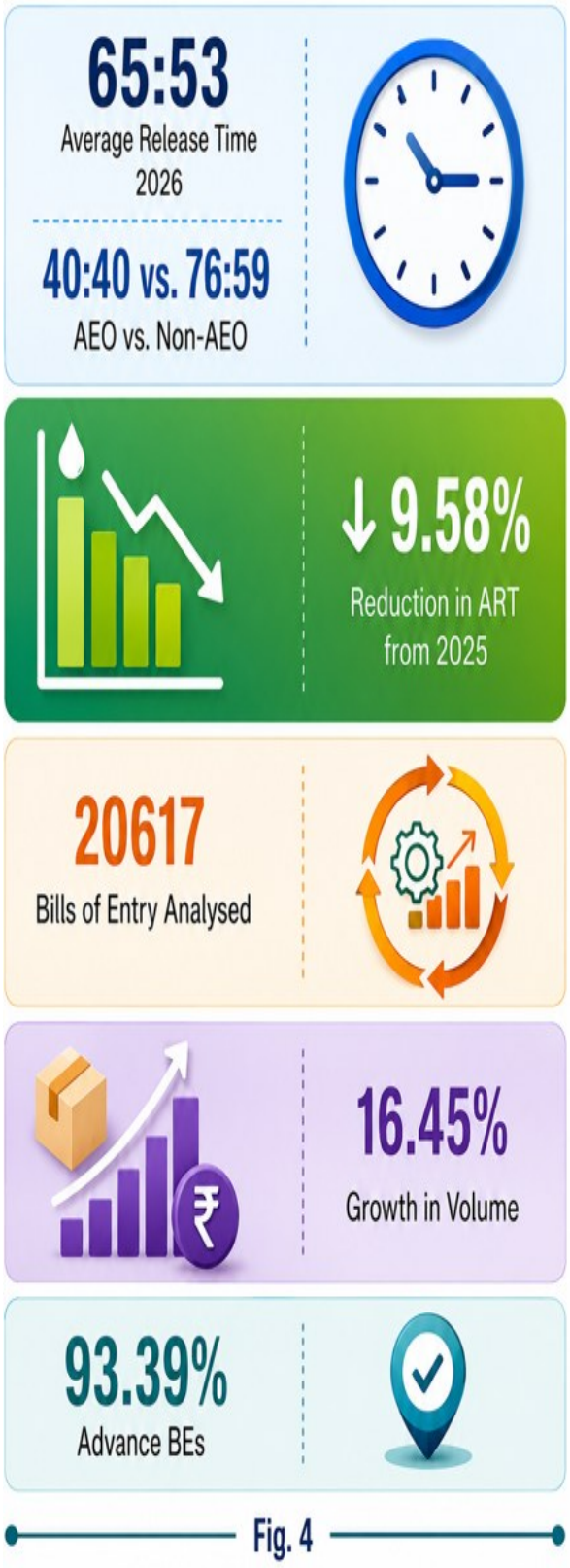


Fig. 4

3.1 KEY FINDINGS OF TRS 2026: IMPORTS

I) VESSEL BERTHING TIME:

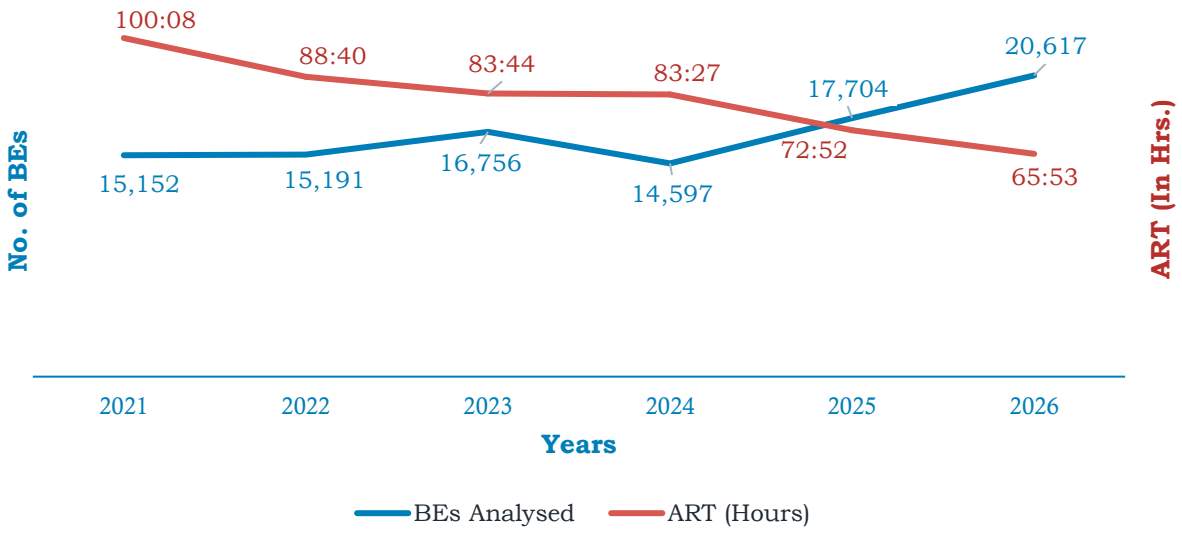
At Jawaharlal Nehru Custom House, the practice of granting Entry Inward to vessels prior to their actual berthing is followed as a facilitative measure to expedite cargo clearance processes. Typically, Entry Inward is granted once the vessel has "Pilot on Board" status, which is 1:30 hours before the vessel's actual berthing at the port.

Accordingly, when the Average Release Time (ART) is calculated from the time of Entry Inward to the grant of Out of Charge (OOC), it is observed to be 65:53 hours. However, when ART is computed from the actual time of berthing of the vessel to OOC, the time reduces to 64:23 hours.

II) AVERAGE RELEASE TIME (ART) OVER THE YEARS:

The Average Release Time (ART) for import cargo has demonstrated a consistent and progressive improvement across successive TRS cycles, reflecting the impact of process re-engineering, increased automation, and enhanced stakeholder coordination, as illustrated below:

Chart 2: BEs Analyzed and ART: 2021-26



The Average Release Time (ART) for year 2021 import cargo was 100:08 hours. It has been showing a downward trajectory since then. In TRS 2026, the Average Release Time (ART) has declined to 65:53 hours, marking a significant improvement in cargo

clearance timelines. This sustained reduction in ART underscores the positive impact of continuous process simplification, increased digitization, and enhanced coordination among stakeholders. Overall, the trend indicates a consistent decline in ART despite increase in the number of Bills of Entry processed.

III) COMPARISON OF SAMPLE SIZES:

Table 3: Year-wise Trends in BEs, Sample Size and Average Release Time (ART)

Year	Total BEs filed	BEs excluded	% Of BE excluded	BEs analyzed	Change in BE filed	ART	% ART decreased
2026	20,710	93	0.45%	20,617	16.45%	65:53	9.58%
2025	17,821	117	0.66%	17,704	21.29%	72:52	12.68%
2024	14,856	259	1.74%	14,597	-12.88%	83:27	0.34%
2023	16,953	197	1.16%	16,756	10.30%	83:44	5.56%
2022	15,433	242	1.57%	15,191	0.26%	88:40	11.45%
2021	15,591	439	2.82%	15,152	-	100:08	-

In 2026, the number of Bills of Entry analysed increased from 17704 to 20617, reflecting a growth of approximately 16.45% in the dataset. Notably, despite this significant increase in volume, the overall Average Release Time (ART) improved from 72:52 hours to 65:53 hours, representing a reduction of 9.58%.

This improvement, achieved alongside higher transaction volumes, underscores enhanced systemic efficiency, improved process management, and strengthened stakeholder coordination in the import clearance process at Jawaharlal Nehru Custom House.

IV) NTFAP ACCOMPLISHMENT IN IMPORTS:

Table 4: Year-wise Performance against NTFAP Timeliness Targets

Year	% Individual BEs within Target
2026	56.14%
2025	55.15%
2024	48.43%
2023	42.50%
2022	45.00%

The NTFAP prescribes a target of 48 hours for import consignments at sea cargo locations, while the corresponding target for export consignments is 24 hours. While the Average Release Time (ART) provides an overall measure of cargo clearance performance, analysing the percentage of individual Bills of Entry released within the prescribed benchmark provides an additional perspective on the extent to which individual consignments meet the NTFAP target. Accordingly, the percentage of individual BEs released within the 48-hour benchmark has been analysed for the respective years to assess the performance against the NTFAP target.

V) ADVANCE BILLS OF ENTRY:

Within the complete set of TRS Bills of Entry, advance/prior BEs account for 93.39% (19254 BEs out of 20617 BEs).

VI) PRE-PROCESSED BILLS OF ENTRY:

Pre-processed BEs are the Advance Bills of Entry that are assessed before the arrival of the goods at the port, enabling completion of the assessment process in advance and facilitating expeditious clearance upon arrival of the goods. This mechanism plays a critical role in expediting cargo clearance and reducing dwell time at ports.

In TRS 2026, Advance Bills of Entry are 19254 which is 93.39% of total BE analyzed. Out of this 18237 BEs are assessed before arrival of the goods, i.e., 94.72% of Advance BE. This high level of adoption reflects increased stakeholder awareness and effective utilization of pre-arrival processing, thereby contributing to faster and more efficient clearance at Jawaharlal Nehru Custom House.

VII) FULLY FACILITATED AND FACILITATED BILLS OF ENTRY:

A significant proportion of Bills of Entry (BEs) processed under facilitation mechanisms achieved clearance within the prescribed timelines. Of the 14,713 Fully Facilitated BEs, 10,201 BEs (69.33%) were cleared within the stipulated Average Release Time (ART) benchmark, aligned with the targets prescribed under the National Trade Facilitation Action Plan (NTFAP). Similarly, out of 16,692 Facilitated BEs, 10,930 BEs (65.48%) were cleared within the stipulated ART benchmark aligned with the NTFAP targets.

This high level of compliance reflects the effectiveness of risk-based facilitation measures and streamlined clearance processes, contributing to faster and more predictable cargo movement at Jawaharlal Nehru Custom House.

VIII) AEO VS NON-AEO:

A comparative analysis of clearance timelines indicates a significant advantage for consignments handled by Authorized Economic Operators (AEOs). The Average Release Time (ART) for AEO Bills of Entry stands at 40:40 hours i.e., within the stipulated ART benchmark, as compared to 76:59 hours for non-AEO Bills of Entry.

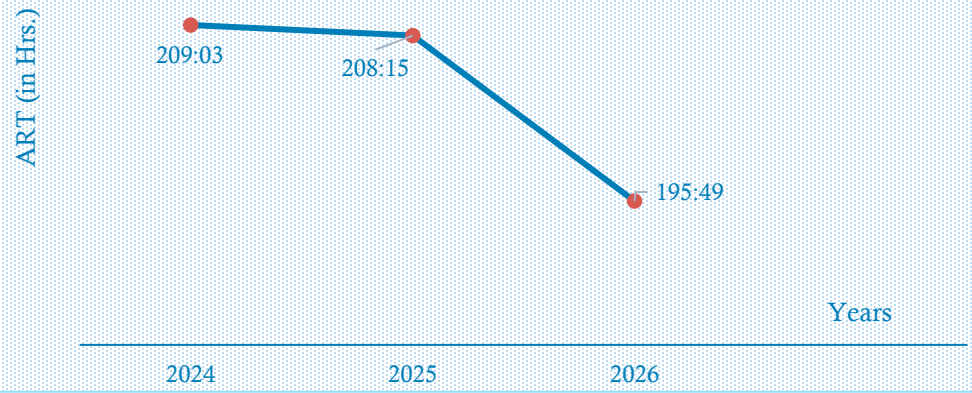
This substantial difference highlights the effectiveness of the AEO program in facilitating faster cargo clearance through enhanced trust, reduced interventions, and priority processing. The findings underscore the need to encourage wider adoption of AEO accreditation, which contributes to improved efficiency and predictability in the clearance process at Jawaharlal Nehru Custom House.

3.2 KEY FINDINGS OF TRS 2026: EXPORT

I) ART OVER THE YEARS:

The Average Release Time (ART) for all Shipping Bills filed between 1st January 2026 and 7th January 2026 is 195:49 hours, as compared to 208:15 hours for TRS 2025.

Chart 3: Avg. time taken from arrival of goods at CFS/ parking plaza to Vessel departure (hrs)



II) COMPARISON OF SAMPLE SIZES AND EXCLUSIONS:

Table 5: Year-wise Trends in Shipping Bills, Exclusions and Sample Size			
Year	**Total SBs filed**	**% Of SBs excluded**	**SBs analysed**
2026	33,584	19.26	27,113
2025	31,075	31.01	21,438
2024	22,178	09.56	20,057
2023	25,562	36.90	16,124
2022	26,072	64.50	9,255
2021	23,497	89.60	2,439

III) NTFAP ACCOMPLISHMENT IN EXPORTS:

The average time taken to complete customs procedures-from goods arrival to Let Export Order (LEO)-for all sample Shipping Bills under TRS 2026 stands at 25:51 hours. In comparison, for Direct Port Entry (DPE), this parameter is significantly lower at 3:01 hours in 2026.

Under TRS 2026, a total of 27,113 Shipping Bills were analyzed, representing a 26.47% increase over the 21,438 Shipping Bills analyzed in TRS 2025. This increase is primarily attributed to a substantial improvement in data quality maintained by stakeholders associated with customs, resulting in fewer exclusions compared to previous years.

It is further observed that the Average Release Time (ART) for export routed through the Parking Plaza (106:33 hrs.) in 2026 is less than half of that for cargo moving through Container Freight Stations (CFSs) (244:39 hrs.). This highlights the positive impact of establishing a Centralized Parking Plaza, which has enabled the consolidation of parking for self-sealed export containers at a single location, replacing the earlier practice of dispersal across multiple CFSs.

CHAPTER 4: DEFINITION, METHODOLOGY AND SCOPE

The release time is calculated for each BE/SB separately and the arithmetic average is taken to arrive at the Average Release Time (ART). The WCO TRS Guide Version 4 (2025) defines release time to measure the actual time required from the arrival of goods to their physical release from Customs control. For Sea Cargo, arrival of goods is captured by the time stamp relating to grant of Entry Inwards or vessel berthing time and physical release by time stamp relating to grant of Out of Charge (OOC).

4.1 IMPORT

4.1.1 DATA SOURCE

The data for conducting the import TRS has been collected from two sources:

a) **DG Systems/ICES**: Regulatory processing data was collected from DG Systems (ICES) for all Bills of entry filed between 1st and 7th January 2026 (both days included) for which OOC was issued till 7th February 2026.
b) **Stakeholders involved in Cargo movement/handling**: Corresponding Container numbers/BE/SB Numbers were shared with the respective stakeholders i.e., CFS, Terminal operators, Container Scanning Divisions etc. to collect the data related to logistics of the entire import cycle.

The above two data sets were further collated and validated for TRS 2026.

4.1.2 UNIT OF STUDY:

TRS has used bills of entry as unit of study and recognized as the primary unit for collection of data from Customs automated systems. In case of logistics data, container numbers are used as primary unit.

4.1.3 EXCLUSIONS:

- BEs where out of charge was not granted on or before 07.02.2026.
- BEs filed during the study period but relate to vessel granted entry inwards before 01.12.2025.
- Ex-bond and Warehoused Bills of Entry.

4.1.4 LOCAL METHODOLOGY:

At the JNCH level, the TRS bills of entry have been divided into following categories for the purpose of analysis as under:

I. Level of facilitation:

a) **Facilitated:** Bill of Entry wherein examination of the goods or assessment or both are not prescribed, and it also includes fully facilitated Bill of Entry.

b) **Fully-Facilitated:** No examination and no assessment. It is the subset of facilitated bills of entry.

c) **Non-Facilitated:** Assessment and Examination both are prescribed.

II. Regular Importer:

Regularity of import has been studied in the past in relation to release time with importers. Importers, who have filed seven or more BEs during the sample period, have been categorized as regular importers and others as non-regular importers. There were 504 regular importers out of a total 8139 and 7635 non-regular importers during TRS 2026 period, segregated by this method.

4.2 EXPORT

4.2.1. DATA SOURCE

The data for conducting the export TRS has been collected from two sources:

a) **DG Systems/ICES:** Regulatory processing data was collected from DG Systems (ICES) for all Shipping bills filed between 1st and 7th January 2026 (both days included) for which vessels departed on or before 7th February2026.

b) **Stake holders involved in Cargo movement/handling:** Corresponding cargo identification numbers were shared with the respective stakeholders i.e., CFS, Terminal operators, Container Scanning Divisions etc. to collect data related to logistics of the entire export cycle.

c) The above two data sets were further collated and validated for TRS, 2026.

4.2.2 UNIT OF STUDY

TRS has used shipping bills as unit of study and recognized as the primary unit for collection of data from Customs automated systems. In case of logistics data, container numbers are used as primary unit.

4.2.3 EXCLUSIONS

- Shipping Bills where vessel has not departed on or before 7th February 2026.
- Shipping Bills filed but subsequently purged by the system due to non-presentation of goods.
- Dataset with inconsistent time stamp is excluded.

CHAPTER 5: INTRODUCTION TO IMPORTS

5.1 IMPORT PROCEDURE

STEP1: FILING OF IMPORT GENERAL MANIFEST (IGM) OR BILL OF ENTRY

The import clearance process is initiated with the submission of either the Import General Manifest (IGM) by the Shipping lines or the Bill of Entry filed by the importer or their authorized Customs Broker (CB), depending on which is filed first and concludes with grant of out of charge by Customs.

- The IGM is a crucial document that provides detailed information about the cargo arriving in India, including the vessel details and a summary of the goods onboard.
- The Bill of Entry, on the other hand, is a declaration by the importer that provides comprehensive information about the imported goods, including their description, value and the applicable duty.

STEP 2: SUBMISSION OF BILL OF ENTRY VIA ICEGATE PORTAL

The Bill of Entry must be filed electronically through the Indian Customs Electronic Data Interchange (EDI) Gateway, known as ICEGATE. This portal allows importers and Customs Brokers to submit import declarations online.

Advance Filing and Pre-arrival Processing:

Section 46 of the Customs Act, 1962, as amended by the Finance Act, 2021, enables the advance filing of Bills of Entry, allowing for pre-arrival assessment of the imported goods, thereby contributing to a reduction in release time and enhancing the efficiency of the Customs clearance process.

Electronic Submission of Supporting Documents via E-Sanchit:

To streamline the documentation process, supporting documents required for the import declaration must be electronically uploaded using the E-Sanchit facility. E-Sanchit is an online document repository, which allows importers to submit and store all necessary documents electronically, facilitating a paperless customs clearance process. Documents such as invoices, packing lists, import licenses, certificates of origin and any other relevant paperwork must be uploaded to this platform to support the Bill of Entry submissions.

STEP 3: ROLE OF RMS IN IMPORT CLEARANCE

CBIC employs a sophisticated Risk Management System (RMS) maintained by the Directorate General of Analytics and Risk Management (DGARM)/National Customs Targeting Center (NCTC). This system is designed to facilitate the smooth import process for each consignment while ensuring compliance with both revenue requirements and regulations enforced by other Participating Government Agencies (PGAs). By assessing these risks, the RMS determines the extent of facilitation or intervention required for each consignment. The goal is to expedite the clearance process for low-risk shipments while applying necessary checks for higher-risk ones. The degree of facilitation or interdiction directly impacts the release time of imported goods.

Processing of Bill of Entry (BE) by RMS

Once an importer files a self-assessed Bill of Entry (BE), the RMS processes this document to determine the necessary level of facilitation or interdiction. The BE is essentially a declaration by the importer that includes details about the goods, their value, and the applicable duties. The self-assessment aspect means that the importer has calculated the duties owed based on the information provided.

If the RMS accepts the importer's self-declaration, the BE is categorized as fully facilitated. In such cases, the importer can receive an 'Out of Charge' order after paying the self-assessed duties. In select cases, minimal documentary checks might be required, such as verifying a license or a Country-of-Origin Certificate. These checks are carried out by officers at the RMS Facilitation Center. A fully facilitated BE does not require verification of the importer's self-assessment or any physical examination of the goods, allowing for rapid clearance through the Common Customs Electronic Portal.

Interdiction Levels Based on Risk Perception

If the RMS determines that the self-declaration requires further scrutiny, it routes the BE for interdiction. The level of interdiction is determined by the perceived risk associated with the shipment. Higher perceived risks necessitate more intensive checks, which can increase the release time. The different levels of interdiction are as follows:

i. Assessment but No Examination:

In this scenario, the self-assessment provided by the importer is verified by an assessing officer based on the documents uploaded via the E-Sanchit system at the time of BE filing. No physical examination of the goods is required, but a detailed document check is performed.

ii. No Assessment but Examination:

The RMS accepts the importer's self-assessment conditionally, subject to the results of physical examination of the goods. This means that while the document review is waived, the goods themselves must be examined.

iii. Assessment with Examination:

The self-assessment by the importer is verified by an assessing officer based on the documents uploaded on E-Sanchit and is also subject to the outcome of a physical examination. The examination can be either a First Check or a Second Check, as applicable.

5.2 FACILITATION MEASURES PROVIDED TO TRADE

A. INDIAN AUTHORIZED ECONOMIC OPERATOR (AEO) PROGRAM

The Central Board of Indirect Taxes and Customs (CBIC) has implemented the Indian Authorized Economic Operator (AEO) program under the aegis of the World Customs Organization's (WCO) SAFE Framework of Standards, with the objective of securing and facilitating global trade. The program seeks to enhance the security of the international supply chain while facilitating the movement of legitimate goods. Entities engaged in international trade that are approved by Customs for complying with prescribed supply chain security standards are granted AEO status. Such entities are entitled to various benefits, including priority processing and expedited clearance of goods.

B. DIRECT PORT DELIVERY (DPD) SCHEME

Upon receiving Customs' 'Out of Charge' approval, containerized cargo is delivered directly to the importer at the port gate. This arrangement provides importers with the flexibility to route the container to their preferred location. The scheme thus enables importers to further consolidate the benefits of facilitation.

C. SINGLE WINDOW INTERFACE FOR FACILITATING TRADE (SWIFT)

In special cases like fabrics, medicines, food items, animal products etc., the clearance of import goods hinges on the involvement of other government agencies, such as the Plant or Animal Quarantine Authority, the FSSAI, the Drugs Controller etc., from whom a Test report or No Objection Certificate (NOC) is required. To streamline this process, CBIC's Single Window Interface for Facilitating Trade (SWIFT) integrates

Customs with Participating Government Agencies for electronic exchange of regulatory clearances. The major PGAs analysed in the present TRS are discussed in Chapter 12.

CHAPTER 6: IMPORT ANALYSIS

6.1 BOTTLENECKS TO BREAKTHROUGHS: SIMPLIFYING BORDERS, ACCELERATING COMMERCE

In TRS 2026, the approach to improving cargo clearance timelines has progressively evolved from a facilitator-centric framework into a model focused on identifying and resolving systemic bottlenecks, thereby enabling targeted and measurable breakthroughs. While earlier frameworks emphasised drivers such as pre-arrival filing, facilitation measures, AEO adoption, and DPD utilisation, the present analysis indicates that sustainable efficiency gains are increasingly being achieved through process optimisation, risk-based interventions, and strengthened backend coordination, even in scenarios characterised by lower levels of direct facilitation.

Accordingly, the concept of promptness is redefined as an outcome of structured, intervention-driven processes, anchored in four key "Breakthrough Drivers":

i. Intelligent pre-arrival processing, focusing on data integrity, completeness, and early-stage risk assessment;
ii. Risk-calibrated facilitation, enabling selective routing and efficient allocation of compliance controls;
iii. Strengthening of trusted trade frameworks, particularly the AEO programme, to ensure consistency, predictability and strong compliance performance;
iv. Enhanced logistics integration and last-mile efficiency, including DPD and allied operational processes.

These drivers operate either independently or in combination across Bills of Entry, with the objective of minimizing Average Release Time (ART).

The results of the analysis undertaken at the level of individual Bills of Entry at JNCH under TRS 2026 - including the observed impact of these drivers on Average Release Time (ART) and associated compliance levels—are presented in the table below for comparative assessment.

Table 6: Comparative Performance of Key Import Categories (2026)				
NATURE OF BE OR IMPORTER	**NUMBER**	**% SHARE IN TOTAL**	**ART (IN HRS.)**	**% SHARE OF INDIVIDUAL BEs WITHIN THE NTFAP TARGET IN EACH CATEGORY**
TOTAL BE	20617	100	65:53	56.14
ADVANCE BE	19254	93.39	60:14	58.78
ON-ARRIVAL BE	1363	6.61	145:48	18.78
FACILITATED BE	16692	80.96	54:47	65.48
FULLY FACILITATED BE	14713	71.36	49:43	69.33
NON-FACILITATED BE	3925	19.04	113:04	16.41
AEO BE	6306	30.59	40:40	74.50
NON-AEO BE	14311	69.41	76:59	48.05
DPD BE	4596	22.29	62:20	59.92
NON-DPD BE	16021	77.71	66:54	55.05
REGULAR IMPORTER BE	7808	37.87	48:20	70.54
NON-REGULAR IMPORTER BE	12809	62.13	76:41	47.36

6.2 ADVANCE BILLS OF ENTRY

Advance filing continues to constitute the predominant mode of Bill of Entry (BE) filing at JNCH. During the period under review, 19,254 Advance BEs, accounting for 93.39% of the total 20,617 BEs, were filed in advance of the arrival of the goods. This high share reflects the widespread adoption of advance filing and the increasing integration of pre-arrival processing into the import clearance process.

The Average Release Time (ART) for Advance BEs was 60:14 hours, which was substantially lower than the ART of 145:48 hours recorded for On-Arrival BEs. The significant difference highlights the operational advantage of advance filing, as the availability of import declarations and related information before arrival enables Customs and other stakeholders to undertake necessary processing at an earlier stage.

In terms of compliance with the National Trade Facilitation Action Plan (NTFAP) target, 58.78% of Advance BEs were cleared within the prescribed timeframe. In comparison, only 18.78% of On-Arrival BEs met the NTFAP target. Thus, Advance BEs demonstrated a substantially better performance both in terms of release time and compliance with the prescribed target.

Overall, the data indicates that advance filing is an important contributor to faster cargo clearance at JNCH. The considerably lower ART and higher NTFAP compliance observed for Advance BEs, as compared with On-Arrival BEs, underscores the importance of completing the import declaration and associated processes prior to arrival of the cargo.

6.3 FULLY FACILITATED BILLS OF ENTRY

Fully Facilitated Bills of Entry represent a significant component of the import clearance process at JNCH. During the period under review, 14,713 BEs, constituting 71.36% of the total BEs, were fully facilitated.

The ART for Fully Facilitated BEs was 49:43 hours, which was considerably lower than the overall ART of 65:53 hours for all BEs. This demonstrates the substantial efficiency advantage associated with consignments that are cleared without assessment and examination intervention under the Risk Management System (RMS).

The performance of Fully Facilitated BEs was also favourable in terms of NTFAP compliance. 69.33% of Fully Facilitated BEs were cleared within the prescribed NTFAP target. The relatively high proportion of such consignments, combined with their lower ART, indicates that RMS-based facilitation continues to play an important role in expediting cargo clearance.

The data indicates that Fully Facilitated BEs recorded a relatively lower ART among the major facilitation-related categories. This comparatively lower release time reflects the benefits of reduced intervention and streamlined processing. Further strengthening of facilitation measures and their effective targeting may contribute to continued improvements in overall clearance efficiency.

6.4 FACILITATED BILLS OF ENTRY (INCLUDING PARTIAL FACILITATION)

Facilitated Bills of Entry, including cases involving partial facilitation, constituted the majority of the import declarations during the period under review. 16,692 BEs, representing 80.96% of the total 20,617 BEs, fell within the facilitated category.

The ART for Facilitated BEs was 54:47 hours, which was significantly lower than the ART of 113:04 hours recorded for Non-Facilitated BEs. The difference of more than 58 hours demonstrates the substantial impact of facilitation on the speed of cargo clearance.

In terms of NTFAP compliance**, 65.48%** of Facilitated BEs were cleared within the prescribed target, compared with only 16.41% of Non-Facilitated BEs. Thus, facilitated consignments performed considerably better not only in terms of ART but also in meeting the prescribed clearance timeline.

The findings indicate that facilitation remains a major contributor to efficient cargo clearance at JNCH. At the same time, the relatively higher ART of Non-Facilitated BEs highlights the additional time associated with assessment, examination and other control processes. Continued process optimisation for consignments requiring intervention would therefore be important for further improvement in overall release performance.

6.5 AEO IMPORTERS

Bills of Entry filed by Authorized Economic Operator (AEO) importers demonstrated substantially better clearance performance than those filed by Non-AEO importers.

During the period under review, 6,306 AEO BEs accounted for 30.59% of the total BEs, while 14,311 Non-AEO BEs accounted for 69.41%.

The ART for AEO BEs was 40:40 hours, substantially lower than the 76:59 hours recorded for Non-AEO BEs. The difference of more than 36 hours demonstrates the significantly faster clearance experienced by consignments covered by the AEO category.

AEO BEs also recorded considerably higher compliance with the NTFAP target. **74.50%** of AEO BEs were cleared within the prescribed target, compared with 48.05% of Non-AEO BEs.

The results highlight the strong performance of the AEO framework in facilitating faster and more predictable cargo clearance. The substantially lower ART and higher

NTFAP compliance of AEO BEs indicate the operational benefits associated with the trusted-trader approach and the compliance record of AEO entities.

6.6 DPD IMPORTERS

Direct Port Delivery (DPD) is an important trade facilitation mechanism aimed at enabling eligible import cargo to move directly from the port to the importer's premises, thereby reducing intermediate handling and associated dwell time.

During the period under review, 4,596 DPD BEs, representing 22.29% of the total BEs, were covered under the DPD category. The remaining 16,021 BEs, accounting for 77.71%, were Non-DPD BEs.

The ART for DPD BEs was 62:20 hours, compared with 66:54 hours for Non-DPD BEs. Thus, DPD BEs recorded a lower ART, indicating an overall time advantage associated with the DPD mechanism.

In terms of NTFAP compliance, 59.92% of DPD BEs met the prescribed target, compared with 55.05% of Non-DPD BEs. Although the difference in compliance is relatively moderate, DPD consignments performed better on both key indicators - ART and compliance with the NTFAP target.

The findings indicate that DPD continues to provide a measurable benefit in terms of cargo clearance efficiency. Further streamlining of processes associated with DPD cargo, particularly those relating to post-clearance and last-mile movement, may help in enhancing its contribution to overall trade facilitation.

6.7 REGULAR IMPORTERS

Bills of Entry filed by Regular Importers (having filed seven or more BEs during the study period), as categorised for the purpose of this analysis, constituted 7,808 BEs, representing 37.87% of the total 20,617 BEs. The corresponding category of Non-Regular Importer BEs accounted for 12,809 BEs, or 62.13% of the total.

Regular Importer BEs recorded an ART of 48:20 hours, which was substantially lower than the 76:41 hours recorded for Non-Regular Importer BEs. The difference of more than 28 hours demonstrates a significant clearance-time advantage for Regular Importer BEs.

The difference is also reflected in NTFAP compliance. **70.54%** of Regular Importer BEs were cleared within the prescribed NTFAP target, compared with 47.36% of Non-

Regular Importer BEs.

The findings indicate that Regular Importers performed considerably better than Non-Regular Importers in both release time and compliance with the prescribed clearance target. The substantially lower ART may reflect greater familiarity with Customs procedures, established documentation and compliance practices, and more predictable processing requirements.

6.8 OVERALL ASSESSMENT

The comparative analysis of the major import categories demonstrates clear differences in clearance performance across the various segments. The overall ART for 20,617 BEs was 65:53 hours, with 56.14% of the BEs meeting the NTFAP target.

The strongest performance in terms of ART was observed for AEO BEs (40:40 hours), followed by Regular Importer BEs (48:20 hours) and Fully Facilitated BEs (49:43 hours). Conversely, On-Arrival BEs (145:48 hours) and Non-Facilitated BEs (113:04 hours) recorded substantially higher release times.

Similarly, NTFAP compliance was highest among AEO BE (74.50%), Regular Importer BEs (70.54%) and Fully Facilitated BEs (69.33%) while Non-Facilitated BEs (16.41%) and On-Arrival BEs (18.78%) recorded considerably lower compliance.

The overall findings reinforce the importance of advance filing, RMS-based facilitation, trusted-trader mechanisms such as AEO, DPD and established importer compliance practices in improving the speed and predictability of import clearance. At the same time, the relatively high ART and lower NTFAP compliance observed in On-Arrival and Non-Facilitated BEs indicate areas where further process optimisation and stakeholder coordination could contribute to improving the overall clearance performance at JNCH.

CHAPTER 7: GROUPWISE BE ANALYSIS

7.1 INTRODUCTION

The group-wise analysis of Bills of Entry (BEs) under TRS 2026 has been introduced to capture the actual processing and clearance performance of various types of goods across various assessment groups. It provides a disaggregated view of cargo clearance performance across different processing categories and sub-categories, thereby enabling the identification of time-intensive segments, high-efficiency pathways, and areas requiring targeted intervention. By examining both Average Release Time (ART) and transaction volume distribution, this analysis supports a data-driven understanding of operational bottlenecks, process variability, and emerging efficiencies at Jawaharlal Nehru Custom House (JNCH).

Unlike aggregate indicators, group-wise analysis offers a deeper operational perspective by capturing variations in processing timelines arising from differences in assessment intensity, examination requirements, PGA intervention, documentation complexity, and trade volumes. It therefore serves as an important analytical tool for process reform, resource prioritisation, and risk-based calibration.

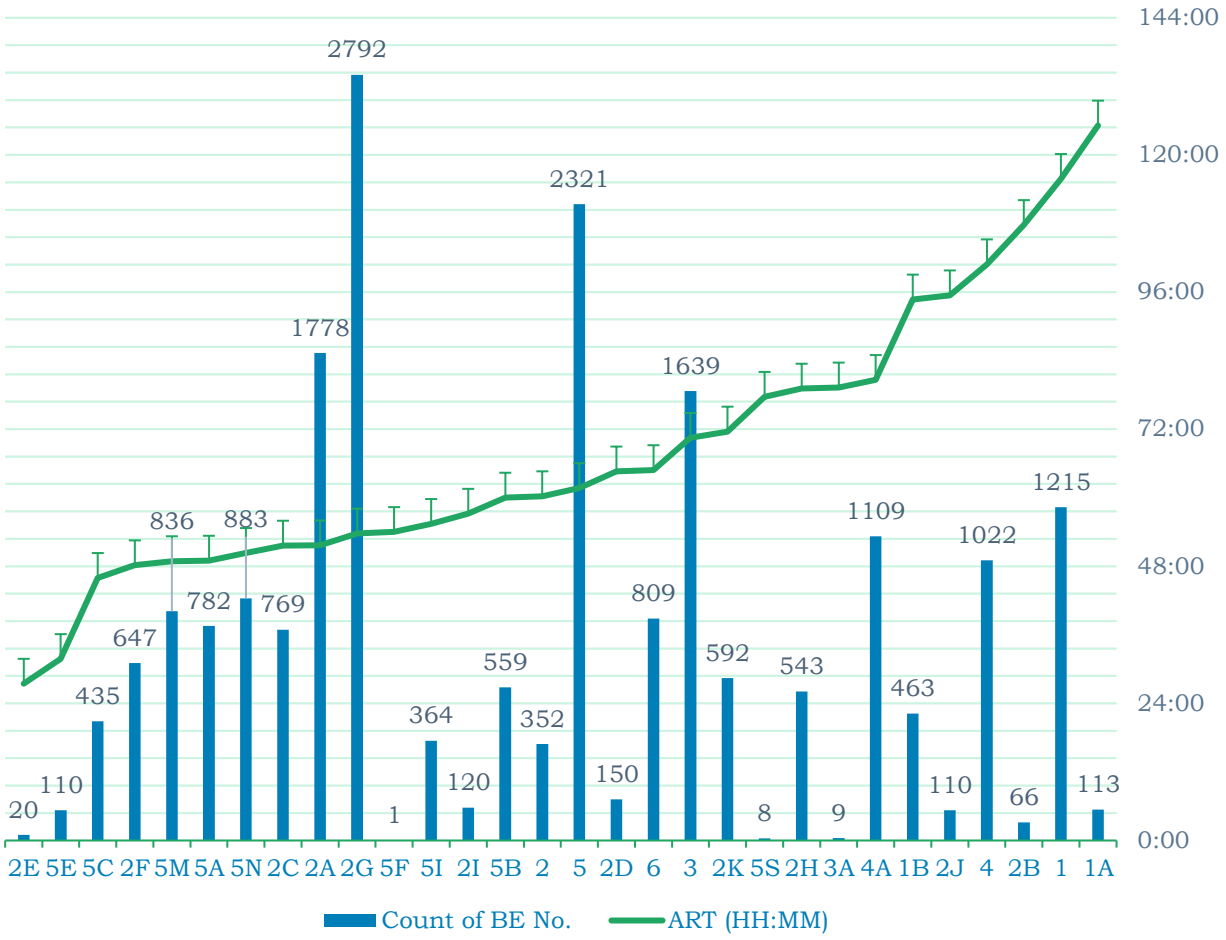
Table 7: Group-wise BEs & ART

Group	CTH	Count of BE No.	ART (HH:MM)
1	01-15	1215	115:48
2	28	352	60:16
3	50-70	1639	70:28
4	72-73	1022	100:52
5	8401-8469	2321	61:41
6	93-98	809	64:50
1A	27	113	125:09
1B	16-26	463	94:42
2A	29	1778	51:40
2B	30-31	66	107:44
2C	32-34	769	51:37
2D	35-36	150	64:36
2E	37	20	27:27
2F	38	647	48:11
2G	39	2792	53:44
2H	40	543	79:06
2I	41-43	120	57:12
2J	44-46	110	95:26
2K	47-49	592	71:35
3A	71	9	79:18
4A	74-83	1109	80:37
5A	8501-8516	782	48:59
5B	86-87	559	60:01
5C	8517-8531	435	45:58
5E	8470-8473	110	31:46
5F	88	1	54:00
5I	90-92	364	55:25
5M	8532-8548	836	48:54
5N	8474-8487	883	50:20
5S	89	8	77:40

The overall average ART stands at **65:53 hours**, which serves as the benchmark for evaluating relative performance across groups.

7.2 DISTRIBUTION OF BILLS OF ENTRY

Chart 4: Group-wise BE and ART



A total of 20,617 Bills of Entry were analysed. The distribution across the various groups indicates:

a) Group 2G (2792 BEs) – highest share
b) Group 5 (2321 BEs) and Group 2A (1778 BEs) – significant contributors
c) Group 3 (1639 BEs) and Group 1 (1215 BEs) – substantial share
d) Group 4A (1109 BEs), Group 4 (1022 BEs), Group 5N (883 BEs)– moderate share
e) Groups with lowest volumes are with Group 5F (1 BE), Group 5S (8 BEs) and Group 3A (9 BEs).

The distribution indicates that Group 2G, Group 5 and Group 2A account for a significant proportion of the analysed BEs, while the remaining BEs are distributed across various Groups.

7.3 GROUP-WISE PERFORMANCE ANALYSIS (ART TRENDS)

A total of 20,617 Bills of Entry were analysed under the group-wise framework. Considerable variation in Average Release Time (ART) is observed across groups, ranging from 27:27 hours in Group 2E to 125:09 hours in Group 1A, indicating significant differences in processing efficiency across various processing Groups.

7.3.1 ANALYTICAL INSIGHT

The concentration of Bills of Entry within a few high-volume categories indicates that targeted improvements in selected groups can generate disproportionate gains in overall cargo clearance performance. Group 2G, with 2,792 BEs, represents the largest individual volume and therefore has significant systemic importance.

At the same time, the data demonstrates that high transaction volume does not necessarily translate into proportionately high ART. For instance, Group 2A handled 1,778 BEs with an ART of 51:40 hours, while Group 2G handled 2,792 BEs with an ART of 53:44 hours. Conversely, Group 1 handled 1,215 BEs but recorded a substantially higher ART of 115:48 hours.

The low-ART groups also provide useful benchmarks. Group 2E (27:27 hrs.), Group 5E (31:46 hrs.), Group 5C (45:58 hrs.) and Group 2F (48:11 hrs.) demonstrate that significantly lower release times are achievable in specific processing groups.

7.3.2 KEY OBSERVATIONS

a) Group 2E (27:27 hrs.) and Group 5E (31:46 hrs.) are the best-performing groups in terms of ART, although their relatively low volumes warrant caution before treating them as direct benchmarks for high-volume streams.

b) Among comparatively higher-volume groups, Group 2A (51:40 hrs.), Group 2G (53:44 hrs.), Group 5N (50:20 hrs.), Group 5A (48:59 hrs.) and Group 2F (48:11 hrs.) demonstrate relatively controlled ART.

c) Group 1A (125:09 hrs.), Group 1 (115:48 hrs.), Group 2B (107:44 hrs.) and Group 4 (100:52 hrs.) record the highest ART and merit further examination of the underlying process characteristics during next studies.

d) Several groups in the 50-65 hours range indicate partial convergence in processing performance, including Groups 2A, 2C, 2G, 5N, 2, 5, 5B, 6 and 2D.

e) The significant gap between the best and worst performers highlights the scope for process harmonisation and targeted interventions.

f) However, such process harmonisation and targeted intervention must keep in view the nature of goods assessed, regulatory requirements and the compliance level required before clearance.

g) Further, the nature of goods assessed remains a critical determining factor influencing examination, testing, PGA intervention, documentation requirements and overall release time.

7.4 ANALYTICAL CONCLUSION

The group-wise analysis reinforces the broader findings of TRS 2026 that cargo clearance efficiency is increasingly being driven by intelligent process optimisation rather than blanket facilitation alone.

Three key conclusions emerge:

a) Targeted bottlenecks have disproportionate impact – Delays in assessment, examination, PGA-linked processes, and documentation-intensive streams significantly elevate overall ART.

b) Best-performing pathways may provide useful areas for further study and potential replication, subject to transaction volumes and regulatory characteristics.

c) Risk-based management is maturing – The coexistence of stronger controls and improved efficiency reflects a more refined and responsive clearance ecosystem.

Overall, the transition from "Bottlenecks to Breakthroughs" is clearly evident. The JNCH clearance environment demonstrates both improved efficiency and enhanced risk-based governance, thereby laying a robust foundation for future trade facilitation reforms.

CHAPTER 8: BILL OF ENTRY CATEGORY WISE ANALYSIS

For a more granular analysis of Bills of Entry (BE) and to identify factors contributing to Average Release Time (ART), the following key parameters were examined:

Primary Parameters:

a) Advance and On-arrival Bills of Entry;

b) Facilitated and Non-facilitated Bills of Entry;

Additional Parameters (Extended Analysis):

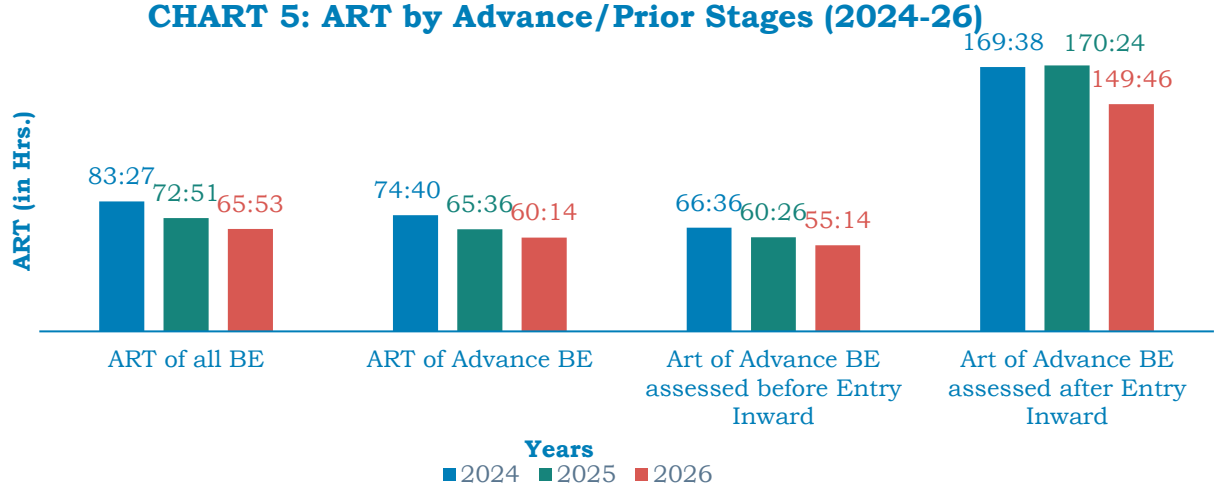
a) Comparison between FCL (Full Container Load) and LCL (Less than Container Load) consignments.

8.1 ADVANCE BE/PRIOR BE

a) As per Section 46(3) of the Customs Act, 1962, as amended by the Finance Act, 2021, importers are permitted to file the Bill of Entry prior to the arrival of goods. This provision enables advance filing and facilitates pre-arrival processing by Customs authorities, thereby contributing to reduction in clearance time and improving overall efficiency.

b) The analysis under TRS 2026 indicates that out of the total 19254 Advance Bills of Entry, 18237 (94.72%) were assessed before the grant of Entry Inwards, whereas only 1,017 (5.29%) were assessed after Entry Inwards.

CHART 5: ART by Advance/Prior Stages (2024-26)



This clearly demonstrates that a substantial majority of Bills of Entry are being processed in advance, which plays a significant role in reducing the Average Release Time (ART) and enhancing trade facilitation.

The consistent year-on-year improvement indicates increased efficiency in advance processing mechanisms and greater adoption of pre-arrival filing, thereby contributing to a reduction in Average Release Time (ART).

In 94.72% of Advance Bills of Entry, assessment was completed prior to the grant of Entry Inwards, resulting in improved release timelines. This reflects a positive trend when compared to previous years.

8.1.1 REGULARIZATION OF ADVANCE /PRIOR BE

i) Advance/Prior BE can be regularized through 3 modes when Entry Inwards is granted-

   a. Auto-regularized by ICES system.
   b. Regularization through online mode by importer/CB.
   c. Regularized by Customs Officer.

Table 8: Regularization of Advance BE		
Mode of Regularization	**Number regularised by each mode**	
Year	**2025**	**2026**
Auto Regularized	7559	18957
	46.12%	98.45%
Regularization through online mode by importer/CB	6703	-
	40.9%	-
Regularized by Officer	2127	297
	12.98%	1.55%
Overall	**16389**	**19254**

It has been observed in TRS 2026 that auto-regularization through ICES system has become the dominant mode, with 98.45% of Advance Bills of Entry being regularized automatically. This indicates substantial system improvement and reduced dependence on manual or user-driven interventions.

Detailed Analysis of Non-Auto-Regularized Advance BEs is as under:

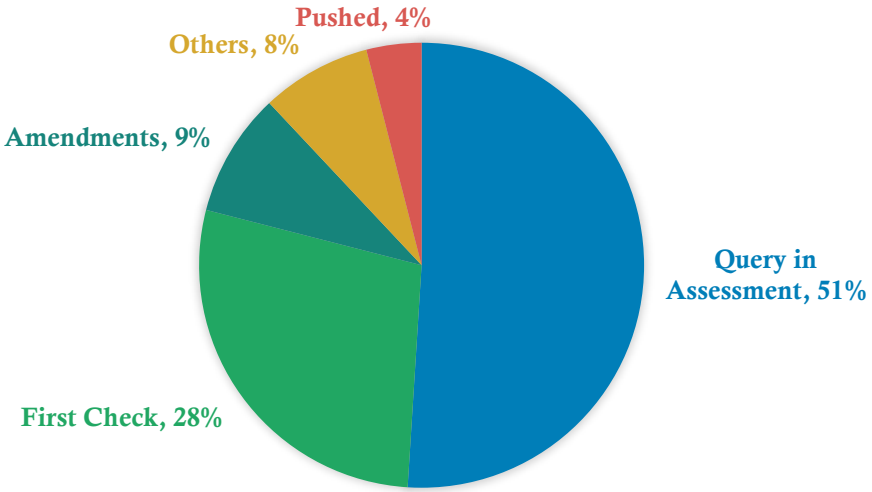
Table 9: Average Time (in Hrs.) Taken for Regularization of Goods from Entry Inwards				
Regularization Mode	**Count of BEs**	**Delay in BE Regularization (in Hrs.)**	**ART (INW to OOC)**	**Contribution to overall dwell time (in Hrs.)**
Officer	297	9:40	65:24	0:20

Regularization of total 297 Bills of Entry was not done automatically by the system due to reasons like mismatch in IGM data with the details in the respective BE filed, etc. The same has increased the ART by 0:20 hrs, which is significantly lower than previous years, reflecting improved data quality and system efficiency.

8.1.2 REASON MAP FOR DELAY IN ASSESSMENT:

In remaining 1017 BEs (Advance BEs where assessment is done after entry inwards), assessment was completed in an average time of 149:46 hrs. after the grant of entry inwards. It has been observed that a significant number of Bills of Entry experience delays during the assessment stage primarily due to the need for various amendments, such as corrections to the IGM level or to the BE level, etc. This requirement for amendments often arises from inaccuracies or incomplete information provided initially. These corrections are required either before the assessment is completed or, in some cases, even after the assessment has been finalized. The major reasons for the delay in assessment of these BEs are mapped below–

Chart 6: Reasons for Delay: A Breakdown



In view of the above, the following recommendations are made:

Recommendations:
a) With 98.45% auto-regularization, focus may now shift to other stakeholders beyond Customs.
b) The 297 Bills of Entry required officer intervention for regularization may be analysed to identify recurring issues, such as IGM mismatches and data-entry errors, and to take appropriate preventive measures to minimize their recurrence.
c) Strengthen ICEGATE data validations for MBL/HBL, UQC, package details, etc., to reduce amendments.

8.2 ON-ARRIVAL BE

A total of 1,363 On-arrival Bills of Entry (filed after Entry Inwards), constitute 6.61% of the total sample. These Bills of Entry were filed, on an average, within 51:31 hours after grant of Entry Inwards, and recorded an Average Release Time (ART) of 145:48 hours.

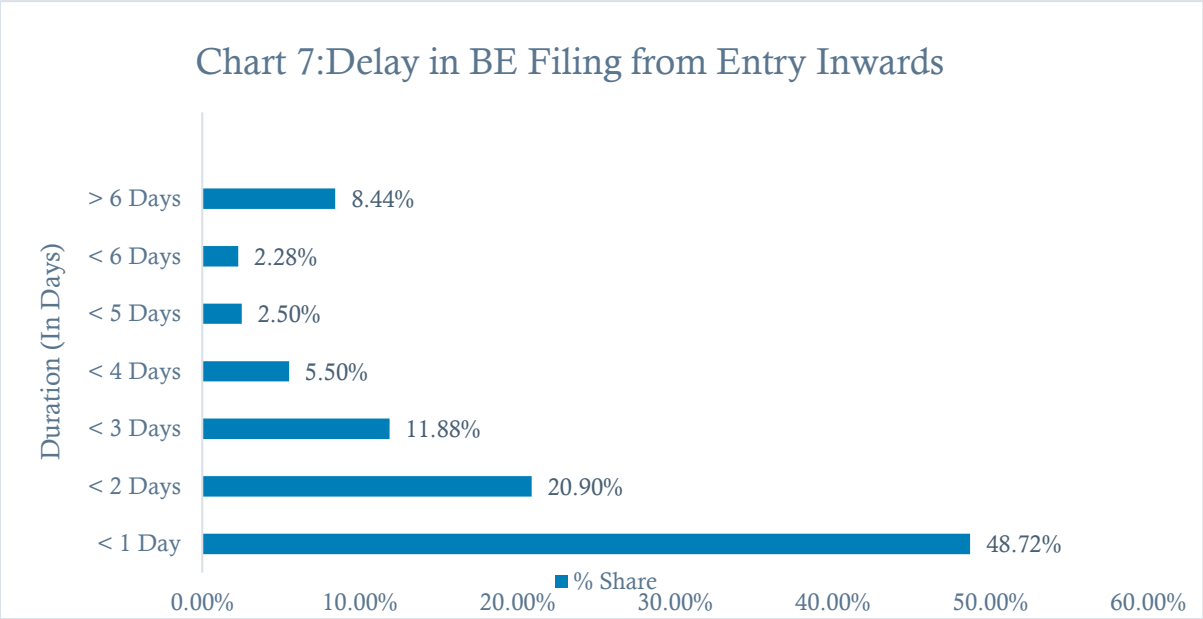
In comparison, during TRS 2025, 1,315 on-arrival Bills of Entry accounting for 7.40% of the total sample were filed, with an average filing time of 58:18 hours after Entry Inwards and an ART of 163:33 hours.

The data indicates a clear improvement in the performance of on-arrival Bills of Entry in 2026, with earlier filing and lower release timelines compared to the previous year. It is further observed that the ART of all Advance Bills of Entry is only 41.33% of that of on-arrival Bills of Entry, underscoring the substantial efficiency gains associated with advance filing.

Further, the average time taken from BE filing to Out of Charge for these 1,363 on-arrival Bills of Entry stood at 94:16 hours, showing improvement from 106:21 hours in TRS 2025.

However, within this category, the stage relating to registration of goods remained the most time-consuming, with an average delay of 92:09 hours, indicating continued

scope for process improvement in post-filing logistics and cargo presentation stages.



It is important to note that the timely filing of Bills of Entry depends on the availability of necessary information and documents with the importer or Customs Broker, as well as the importer's desire for quick cargo clearance. In view of the above, it is recommended that:

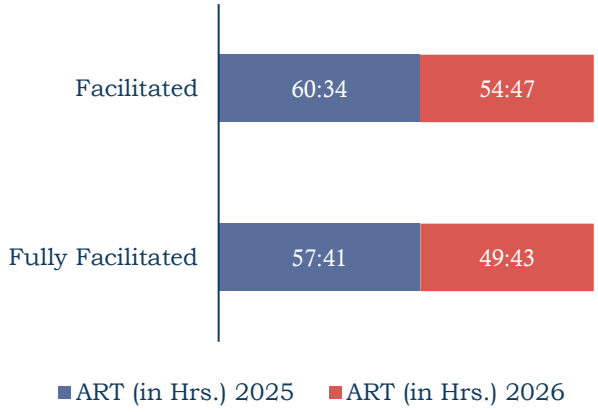
Recommendation:
While the average delay in filing on-arrival Bills of Entry has reduced to 51:31 hours in TRS 2026 from 58:18 hours in TRS 2025, it continues to adversely impact overall release timelines. Given the already high adoption of Advance filing, efforts may now focus on ensuring timely availability of complete documentation to enable earlier filing and assessment prior to arrival, thereby minimizing reliance on on-arrival Bills of Entry and enabling faster post-arrival clearance.

8.3 FACILITATED BILL OF ENTRY

The level of facilitation provided by the Risk Management System (RMS) remains a key determinant of the overall Average Release Time (ART), as the clearance time for facilitated cargo is significantly lower as compared to non-facilitated cargo. In this regard, the facilitation levels were further enhanced by CBIC with effect from 15th July, 2021, with a view to promote trade facilitation and reduce dwell time.

Table 10: Facilitation Levels of Bills of Entry (2025–2026)		
Facilitation level	**Count of BEs (% of total BEs)**	
	2025	**2026**
Fully Facilitated	13302 (75.15%)	14713 (71.36%)
Facilitated	14405 (81.37%)	16692 (80.96%)

Chart 8: Yearwise ART Trend



8.3.1 FACILITATION-WISE ANALYSIS OF BILLS OF ENTRY:

The facilitation pattern of Bills of Entry (BEs) shows notable changes between 2025 and 2026, both in terms of the number of BEs and their proportion in the total volume.

a) The proportion of Fully Facilitated Bills of Entry declined from 75.15% in 2025 to 71.36% in 2026. However, in absolute numbers, Fully Facilitated BEs increased from 13,302 in 2025 to 14,713 in 2026, indicating an increase of 1,411 BEs despite the reduction in their percentage share.

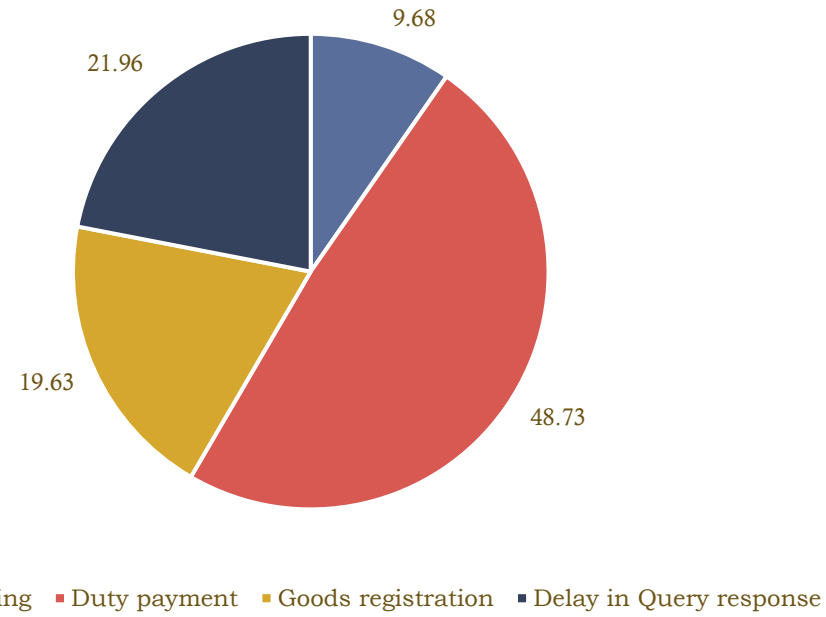
b) Similarly, the share of overall Facilitated Bills of Entry marginally declined from 81.37% in 2025 to 80.96% in 2026. However, the absolute number of Facilitated BEs increased from 14,405 in 2025 to 16,692 in 2026, representing an increase of 2,287 BEs.

c) The above trend indicates that while the percentage share of both Fully Facilitated and Facilitated BEs declined marginally in 2026, their absolute numbers increased substantially. This suggests that overall volume of Bills of Entry increased in 2026, resulting in a higher number of facilitated consignments being processed despite their reduced proportion of the total.

d) In the context of delayed fully facilitated Bills of Entry that were cleared in more than 48 hours, some of the reasons identified are summarized in Table below:

Table 11: Factors of Delay in Fully Facilitated BEs			
Factors for Delay	**No. of BEs**	**Relative Share**	**% of Fully Facilitated BE**
Delay in BE filing	437	9.68	2.97
Duty payment	2198	48.73	14.94
Goods Registration	886	19.63	6.02
Query raised	991	21.96	6.73

Chart 9: Relative Proportion of Various Factors



e) Factors such as delay in BE filing, duty payments, goods registration and query responses can be mitigated by encouraging the trade community and Customs Brokers to minimise the delays, and enhancing the rate of interest for late payments and auto-registration of goods, thereby reducing the ART.

f) Further, analysis shows that in case of fully facilitated BEs, queries by RMS FC/OOC officers seeking PGA NOC, COO defacement, Scan EIR report, and the delay in response of these queries by trade are increasing the release time.

g) At present, the COO certificates are verified manually at the TSK and then updated by the TSK officer in the EDI system. Since bills of entry in which benefit of COO certificate has been availed are invariably required to be verified at TSK, it is observed

that such time can be reduced if the bills of entry, before being routed to the OOC officer, are routed to the TSK, so that one part of the journey of the bills of entry can be reduced. In this regard, following recommendation is made:

Recommendation:
The route of BE during its journey in ICES may be modified to route the facilitated BE first to TSK for verification of the COO, and thereafter to the OOC officer. This is expected to further reduce the ART of such BEs.

8.4 NON-FACILITATED BE

Within the set of TRS Bills of Entry, 3925 BEs (19.04%) are Non-facilitated BEs, of which 337 BEs (1.63%) were subjected to first check assessment and their average release time was 196:35 hrs. whereas 3588 BEs were sent for second check having an ART of 105:13 hrs.

The fastest BE in First check category was cleared within 42:59 hrs from the grant of entry inwards. This indicates scope for reduction of ART in case of first check assessment BEs. However, it needs further analysis with respect to commodity and documentation involved to adopt a targeted approach for reducing ART for certain commodities for which first check assessment can be expedited.

8.5 FCL VS LCL CONSIGNMENT BE

The nature of cargo- whether Full Container Load (FCL) or Less than Container Load (LCL)- has a bearing on the overall release time. Although this factor is external to the import clearance process, it has been included in the analysis due to its significant impact on Average Release Time (ART).

The release time analysis for FCL and LCL consignments is as follows:

a) FCL consignments account for 14,075 Bills of Entry (68.27%) with an ART of 70:39 hours.

b) LCL consignments account for 6,542 Bills of Entry (31.73%) with a comparatively lower ART of 55:39 hours.

c) It is observed that the ART for LCL cargo is lower than FCL cargo by approximately 15 hours. This difference may be attributed to factors such as smaller shipment sizes, faster deconsolidation processes and relatively lower handling complexity in certain cases.

d) On the other hand, FCL consignments, being larger and container-specific, may involve comparatively longer handling, examination and clearance processes,

thereby contributing to higher release times:

Table 12: FCL vs. LCL Share & ART		
Cargo Category	**Count of BE (% of total BEs)**	**ART (in hrs.)**
FCL	14,075 (68.27%)	70:39
LCL	6,542 (31.73%)	55:39

However, a contrasting trend is observed upon analysing non-facilitated FCL and LCL consignments, particularly those selected for examination, as detailed below:

- **a)** FCL consignments account for 3097 Bills of Entry (15.02%) with an ART of 108:40 hours.
- **b)** LCL consignments account for 828 Bills of Entry (4.01%) but exhibit a higher ART of 129:30 hours.
- **c)** Contrary to the overall trend, the ART of LCL consignments exceeds that of FCL consignments in the case of non-facilitated cargo. This reversal can be attributed primarily to the additional operational steps involved in LCL handling, such as de-stuffing of containers and importer-wise segregation of cargo at Container Freight Stations (CFS), which increases processing time.
- **d)** Further, LCL consignments are often imported by small-scale or non-regular importers, who may have limited familiarity with customs procedures and documentation requirements. This also contributes to delays in clearance.

Table 13: FCL vs. LCL Share & ART		
Cargo Category	**Non-facilitated BEs (% of total BEs)**	**ART (in hrs.)**
FCL	3097 (15.02%)	108:40
LCL	828 (4.01%)	129:30

CHAPTER 9: ANALYSIS OF CFS BASED IMPORTS

9.1 CFS PERFORMANCE IN CLEARANCE OF NON-FACILITATED BILLS OF ENTRY

Examination and subsequent grant of Out of Charge (OOC) for non-facilitated Bills of Entry is undertaken across 33 Container Freight Stations (CFSs) in the Nhava Sheva customs area. The CFS ecosystem plays a critical role in the clearance of cargo routed through assessment and examination channels, where timelines are influenced not only by Customs processes but also by multiple operational activities performed by custodians and trade stakeholders.

The operational processes within a CFS typically include seal cutting, container landing, grounding, destuffing, cargo retrieval, invoicing, payment for CFS services, issuance of delivery orders and final cargo movement arrangements. Although several of these processes are outside the Customs automated environment, they materially influence the overall time taken for release of cargo.

In order to assess the performance of individual CFSs with greater precision, a filtered sample was derived comprising second-check Bills of Entry involving examination, while excluding consignments affected by external interventions or exceptional circumstances, such as:

- Cases involving PGA NOC;
- Cases involving scanning marked as suspicious;
- Cases involving COO defacement;
- Cases not assessed before Entry Inwards;
- Cases involving amendments not completed before registration;
- Cases where duty was not paid before CCV;
- Any combination of the above factors;

This approach enabled a cleaner assessment of time attributable primarily to CFS-linked processes rather than exceptional regulatory or documentary delays.

On this basis, a sample of 308 Bills of Entry was identified. These consignments recorded an average time of 55:39 hours from registration to OOC, while the total Average Release Time (ART) stood at 114:38 hours, including 58:59 hours consumed in the period from Entry Inwards to registration.

Table 14: Comparative analysis of LCL vs FCL consignments without interdictions (Avg. time in hours)				
Category	**Count of BE**	**ART**	**Registration to OOC**	**Entry Inwards to Registration**
FCL	274	108:00	51:50	56:09
LCL	34	168:08	86:25	81:44
Total	308	114:38	55:39	58:59

The comparison indicates that LCL consignments experience substantially higher release times than FCL cargo across all measured stages. This is likely attributable to additional handling complexity, cargo segregation, multiple consignee coordination, and slower retrieval processes typically associated with LCL operations.

The decomposition of timelines indicates that delays are not confined to examination activities within the CFS ecosystem. A substantial portion of dwell time also arises prior to registration, reflecting upstream dependencies such as document readiness, importer action, cargo availability, and pre-clearance compliance activities.

The significantly higher time taken from registration to OOC in LCL cargo also suggests
that examination and operational readiness processes require closer review in shared-container environments.

Recommendation:

Several CFS activities remain outside digital workflows, affecting efficiency and transparency. With improvements in Customs processes, focus may shift to end-to-end automation within CFS operations.

Priority areas:
a. Scientific cargo stacking;
b. Digital requests for grounding/destuffing;
c. E-invoicing and e-payments;
d. Auto-triggered delivery orders post-OOC;
e. Real-time cargo tracking dashboards.

Future TRS may capture **stage-wise CFS timestamps**.

Suitable amendments to the Handling of Cargo in Customs Areas Regulations, 2009 may be considered to **mandate digital workflows and automation for CCSPs**.

9.2 ANALYSIS OF PHYSICAL RELEASE OF CARGO THROUGH CFS

Under the Customs automated ICES framework, cargo clearance is deemed complete upon grant of Out of Charge (OOC). However, from a trade facilitation perspective, actual release into the economy occurs only when cargo physically exits the customs area. Accordingly, while post-OOC evacuation does not affect the statutory Customs clearance timeline, it remains critical for the WCO Time Release Study (TRS) framework which seeks to measure the time taken from cargo arrival to final release into the economy. In line with this principle, the present study also analyses gate-out time for both Full Container Load (FCL) and Less than Container Load (LCL) cargo in order to understand actual physical release performance.

This analysis is based on gate-out timestamps furnished by CFS custodians under the jurisdiction of JNCH. Out of 20,617 Bills of Entry, only 16,543 Bills of Entry qualified for this analysis, as timestamps were unavailable, inapplicable, or incomplete for the remaining cases. The exclusions themselves highlight an important reform area: the need for universal, standardised, and system-integrated gate-out timestamp capture across all custodians.

As the TRS dataset is structured at the Bill of Entry level, while cargo movement is recorded at the container level, container-wise gate-out timestamps were mapped to the corresponding Bills of Entry. For multi-container BEs, this metric represents first-container gate-out, ensuring methodological consistency.

The category-wise gate-out release time for FCL and LCL cargo and their key insights are as under:

CHART 10: ART FOR COMPLETE MOVEMENT (16543 BILLS OF ENTRY)

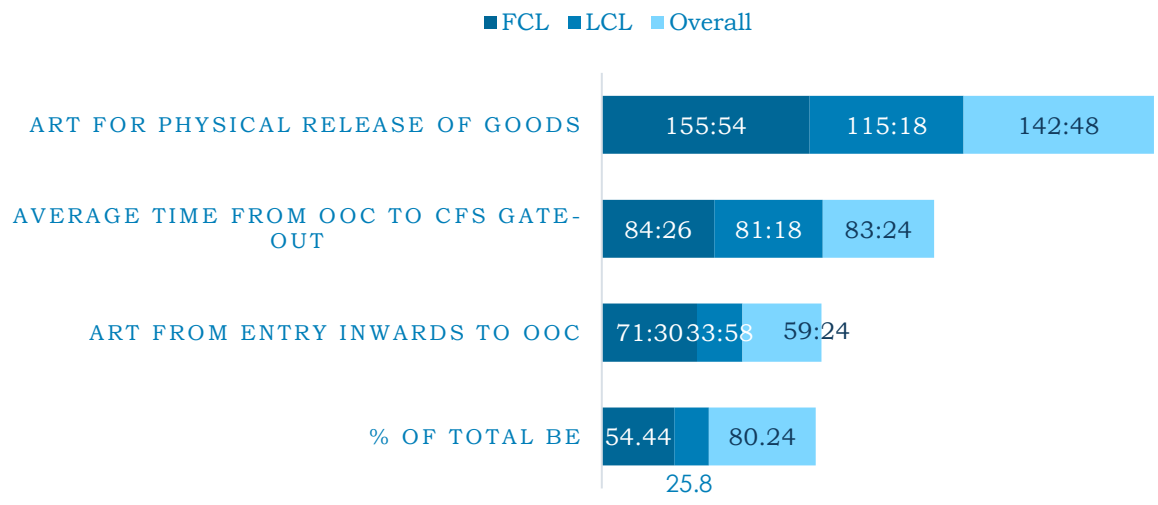


Table 15: Average time taken for movement of Import goods via CFS					
Cargo category along with BE facilitation	**Count of BE**	**% Of total BE**	**ART from Entry inwards to OOC**	**Average time from OOC to CFS gate-out**	**ART for physical release of goods**
FCL	**11223**	**54.44**	**71:29**	**84:26**	**155:55**
1st Check	243	1.18	177:47	32:01	209:48
2nd Check	3154	15.3	95:58	46:16	142:13
Facilitated BEs	7826	37.96	58:20	101:27	159:47
LCL	**5320**	**25.8**	**33:58**	**81:19**	**115:17**
1st Check	66	0.32	128:12	42:37	170:49
2nd Check	586	2.84	73:31	71:18	144:49
Facilitated BEs	4668	22.64	27:40	82:38	111:30
Overall	**16543**	**80.24**	**59:24**	**83:24**	**142:48**

Key Analytical Findings:

The Table above reveals that facilitated Bills of Entry consistently achieve lower Customs clearance time (Entry Inwards to OOC) across both FCL and LCL categories, confirming the positive impact of RMS-based facilitation and lower intervention levels.

However, the post-OOC stage remains disproportionately high across several categories, indicating that gains in Customs processing are not always translating into faster physical delivery of goods.

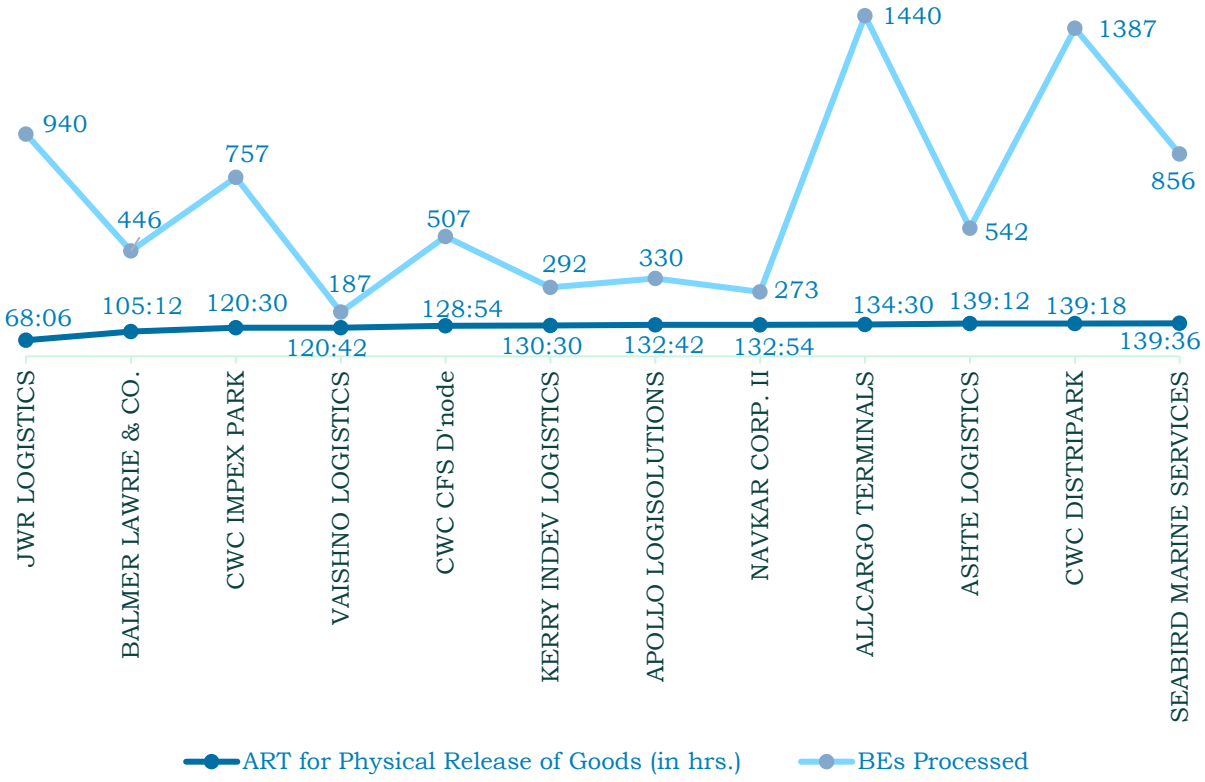
This divergence is particularly visible in facilitated FCL consignments, where the average time from OOC to gate-out (101:27 hours) exceeds the Customs clearance component itself (58:20 hours). The finding suggests that custodian processes, cargo retrieval systems, importer readiness, documentation closure, and transport coordination may now be stronger determinants of final release than Customs intervention.

In this regard, additional observations include:

- **First Check consignments** record the highest total ART due to intensive assessment and examination requirements.
- **Second Check consignments** also show elevated timelines, though lower than First Check cases.
- **LCL cargo**, despite lower Customs clearance time in some categories, continues to face high post-OOC handling time due to consolidation and retrieval complexity.
- **FCL cargo** takes longer than expected in gate-out stages, indicating operational inefficiencies at the CFS / terminal interface.

The top 12 performing CFS are as under along with their average release time of physical cargo:

Chart 11: CFS-Wise ART and No. of BEs



The chart compares major CFSs by Bills of Entry processed and Average Release Time (ART) for physical release of goods.

Key Insights:

- Cargo volume and ART do not show a direct correlation.
- All Cargo Terminals handled the highest volume (1,440 BEs) with ART of 134:30 hours.
- CWC Distripark processed 1,387 BEs with ART of 139:18 hours.
- JWR Logistics handled 940 BEs with the lowest ART of 68:06 hours, indicating strong operational efficiency.
- Vaishno Logistics processed 187 BEs but recorded ART of 120 hours, showing that lower volume does not necessarily mean faster release.
- Most CFSs fall within the 120-140 hour ART range.

The findings indicate that physical release performance is influenced more by operational efficiency, yard management, cargo retrieval systems and stakeholder coordination than by volume alone.

9.3 STRATEGIC IMPLICATIONS

The findings of this chapter indicate that the next frontier of trade facilitation lies beyond Customs decision-making and within the wider logistics ecosystem. As Customs clearance timelines improve through digitisation and risk management reforms, the relative share of delay attributable to post-OOC processes becomes more visible and more consequential.

Future interventions may therefore focus on:

- Integrated port-community process flows;
- Universal gate-out timestamp capture;
- CFS workflow automation;
- Predictive cargo retrieval systems;
- Improved truck appointment and evacuation planning;
- Greater importer-side readiness for cargo pickup.

9.4 CONCLUSION:

The analysis of CFS-based imports demonstrates that while significant progress has been achieved in Customs clearance timelines, the final release of cargo continues to be constrained by post-OOC operational processes.

This indicates that the future of trade facilitation depends not only on faster Customs decisions, but also on faster cargo movement after clearance. A coordinated ecosystem approach involving Customs, custodians, shipping lines, transport operators, and trade stakeholders will therefore be essential to convert procedural facilitation into real economic delivery.

CHAPTER 10: AUTHORIZED ECONOMIC OPERATORS

AEO (Authorized Economic Operator) status is a key scheme offered by customs to importers, designed to reduce clearance time, lower costs incurred during the clearance process, and provide greater flexibility in duty payments. The AEO program includes three tiers: Tier-I, Tier-II, and Tier-III, each offering increasing levels of benefits and facilitation.

AEO status enhances an importer's credibility, granting them advantages such as deferred payment options and increased facilitation during customs procedures. Moreover, the advantages associated with AEO status serve as a strong incentive for other importers to apply, encouraging them to participate in the AEO program to enjoy similar benefits and streamline their customs processes.

10.1 COMPARATIVE ANALYSIS OF AEO AND NON-AEO

1069 AEO importers filed 6306 BEs which were cleared with ART of 40:40 hrs. as compared to ART of 76:59 hrs. for Non-AEO importers' BEs.

Of the 6,306 AEO BEs**,** 5,679 BEs (90.05%) were Fully Facilitated and cleared with an Average Release Time (ART) of **34:09 hrs**., compared to an ART of 59:31 hrs. for Fully Facilitated non-AEO BEs (9,034 BEs). The overall ART for Facilitated-AEO-Advance BEs was **34:42 hrs**., which is within the NTFAP target, thereby achieving 100% target compliance for this category of consignments. However, 4,559 individual BEs achieved the NTFAP target, representing 78.18%. The category Facilitated-AEO-Advance BEs ART of 34:42 hours was below the NTFAP benchmark; at the individual-BE level, 4,559 BEs (78.18%) were released within 48 hours.

Table 16: Comparative Performance of AEO and Non-AEO BEs (2025–2026)

Category of BE	Number of BE		ART (in hrs.)	
Year	2025	2026	2025	2026
Non-AEO BE	12445	14311	81:20	76:59
All AEO BE	5259	6306	52:48	40:40
Facilitated AEO BE	4911	6086	47:54	37:01
Facilitated-Advance AEO BE	4721	5831	42:36	34:42

The Average Release Time (ART) of All AEO BEs decreased from 52:48 hrs. in 2025 to 40:40 hrs. in 2026, while the number of AEO BEs increased from 5,259 to 6,306. During the same period, the ART of Non-AEO BEs decreased from 81:20 hrs. to 76:59 hrs., although their volume increased from 12,445 to 14,311 BEs.

The ART of Facilitated AEO BEs also improved substantially, declining from 47:54 hrs. in 2025 to 37:01 hrs. in 2026, with the number of such BEs increasing from 4,911 to 6,086. Further, Facilitated-Advance AEO BEs increased from 4,721 to 5,831, while their ART declined from 42:36 hrs. to 34:42 hrs.

The above trends indicate that AEO BEs consistently recorded significantly lower ART than Non-AEO BEs, with the improvement being particularly pronounced among Facilitated and Facilitated-Advance AEO BEs. The data therefore indicates a strong association between higher facilitation levels and lower ART for AEO BEs.

Further, the reasons for delay in the ART of AEO BEs may be analysed with reference to specific stages such as BE regularization, goods registration and duty payment, as well as the impact of on-arrival BEs, which may adversely affect the overall ART of AEO BEs.

10.2 ART OF NON-AEO IMPORTERS:

The ART of non-AEO BEs has decreased from 81:20 Hrs in 2025 to 76:59 Hrs in 2026**,** showing an overall improvement of 5:21 Hrs (6.58%)**.** Further, it has been observed that 6876 out of 14311 non-AEO Bills of Entry had individual release time within 48 hrs, and remaining 7435 BEs had individual release time more than 48 hrs. having ART of 128:51 Hrs.

Table 17: Stage-wise non-AEO BE Movement delay analysis (7435 BEs)

	Fully Facilitated BE		Facilitated BE		Non-Facilitated BE	
Reason for delay	**Advance BE**	**On-arrival BE**	**Advance BE**	**On-arrival BE**	**Advance BE**	**On-arrival BE**
ART	122:36	174:43	122:50	187:20	120:29	163:11
Count of BE	2974	368	3860	498	2610	467
Delay in Goods Registration from Inward (in hrs)	29:30	95:31	33:57	106:10	47:30	111:32
Delay in Assessment from Submission (in hrs)	0:03	0:03	5:53	6:15	44:06	27:35

Delay in Duty Payment (in hrs)	61:28	53:33	54:05	52:39	12:28	13:52

Out of 14,311 non-AEO BEs, 6,876 BEs (48.05%) were released within 48 hours, while 7,435 BEs (51.95%) exceeded 48 hours, with an overall ART of 128:51 hrs.

The stage-wise analysis indicates that delay in Goods Registration from Entry Inward is the major contributor to the prolonged ART, particularly in On-arrival BEs. The delay in Goods Registration was 95:31 hrs for Fully Facilitated BEs, 106:10 hrs for Facilitated BEs and 111:32 hrs for Non-Facilitated BEs, as compared to 29:30 hrs, 33:57 hrs and 47:30 hrs, respectively, for Advance BEs.

The delay in Assessment from Submission was negligible in Fully Facilitated BEs at 0:03 hrs for both Advance and On-arrival BEs. It increased to 5:53 hrs and 6:15 hrs for Advance and On-arrival Facilitated BEs, respectively, and was significantly higher for Non-Facilitated BEs at 44:06 hrs for Advance BEs and 27:35 hrs for On-arrival BEs.

Delay in Duty Payment was also a significant contributor, particularly for Fully Facilitated and Facilitated BEs. The delay ranged from 12:28 hrs to 61:28 hrs across the different categories, with the highest delay of 61:28 hrs observed in Advance Fully Facilitated BEs.

Overall, the findings indicate that timely Goods Registration remains the key area for reducing the release time of delayed non-AEO consignments. Greater use of Advance BEs, faster assessment in non-facilitated consignments and prompt payment of duty would further contribute to improving the overall release time.

CHAPTER 11: STAGE WISE ANALYSIS

Stage-wise analysis is a crucial aspect of the TRS. Such analysis helps to describe the different events during various phases of customs clearance, involving stakeholders, and identify any bottlenecks in the process. Normally, a Bill of Entry progresses through these four stages:

- Submission to Assessment;
- Assessment to Goods Registration;
- Goods Registration to CCV/OOC;
- Duty Payment event.

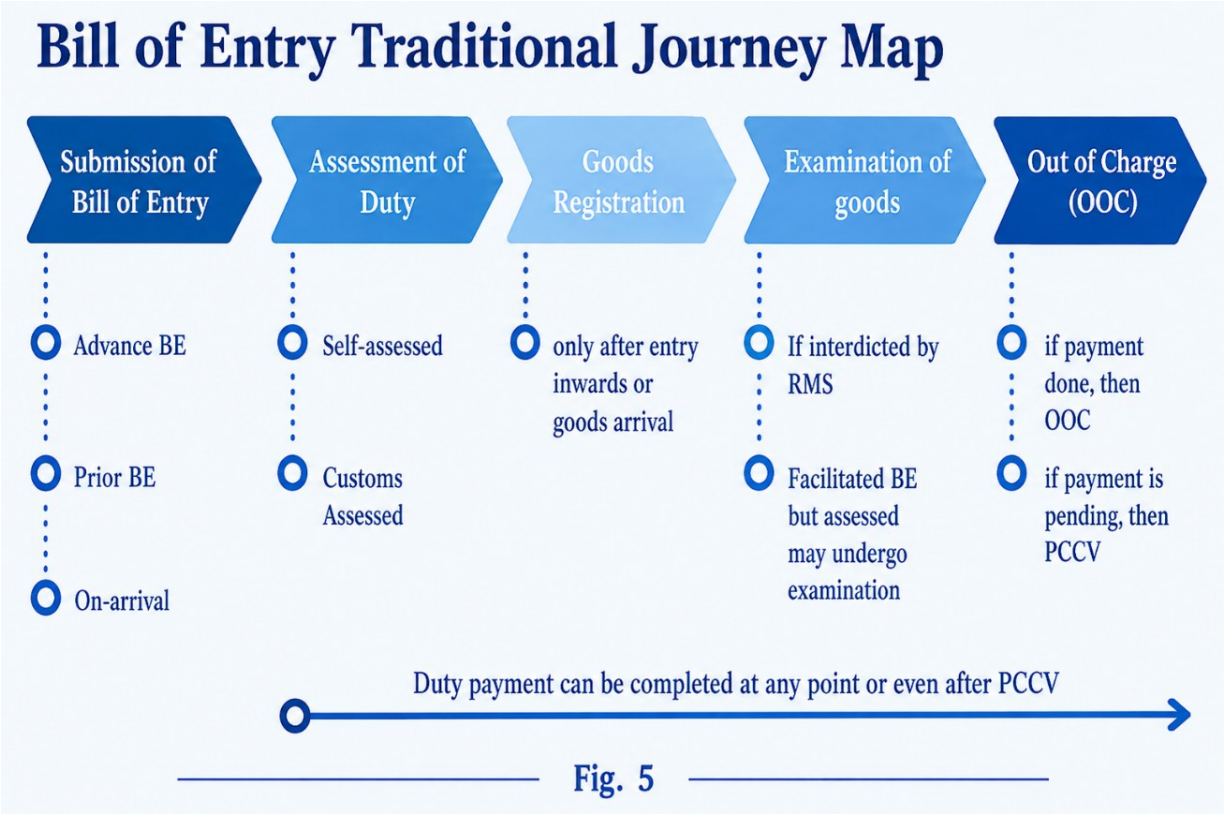


Fig. 5

Among these stages, only filing to assessment and goods registration to Out of Charge involve actual time taken by Customs. However, it may include the time taken by the importer for submitting query replies, uploading necessary documents, and making amendments, if required, in the submission to assessment phase. This analysis aims to estimate the time taken by Customs officers as well as the time taken by importers and other agencies involved. Currently, as a result of various trade facilitation measures, importers have the option to make duty payments at any point between the Submission and Out of Charge (OOC) phases.

11.1 SUBMISSION TO ASSESSMENT

In the scenario of the Faceless Assessment under NAC, Bills of Entry (BEs) flagged for assessment by the Risk Management System (RMS) are assigned to Faceless Assessment Groups (FAGs) stationed at specified Customs locations. This facilitates anonymous, contactless, and paperless assessment processes.

Out of the total sample TRS BEs, 4955 BEs were selected for assessment. The same were assessed in an average of 34:07 hrs from the time of filing of the respective BE with ICEGATE. The comparative average time taken by 4955 BEs in this stage at FAG and PAG is mapped in the table below:

Table 18: Stage-wise Assessment Time across different categories of BEs.
Under bracket is (BE submission to Assessment time in hh:mm)

Category of BE	At INNSA1	Other than INNSA1	Total	Pushed to PAG	Recalled BE	Total
All BE	903 (20:39)	4052 (37:07)	4955 (34:07)	62 (142:17)	1 (112:12)	63 (141:49)
All 2nd Check BE	871 (14:12)	3748 (21:58)	4619 (20:30)	39 (142:17)	1 (112:12)	40 (141:32)
BE not involving Query	751 (10:18)	2945 (10:47)	3696 (10:41)	16 (115:31)	0 (-)	16 (115:31)
BE involving Queries	120 (38:39)	803 (62:56)	923 (59:47)	23 (162:40)	1 (112:12)	24 (160:34)
1st Check BE	32 (195:57)	304 (223:58)	336 (221:18)	23 (196:34)	0 (-)	23 (196:34)

The table indicates that BEs processed at INNSA1 have consistently lower assessment times than those processed at locations other than INNSA1, across both 1st Check and 2nd Check BEs. For 2nd Check BEs, the assessment time at INNSA1 was 14:12 hrs, compared to 21:58 hrs at other locations, while for 1st Check BEs, the corresponding times were 195:57 hrs and 223:58 hrs, respectively. Further, BEs not involving queries recorded a substantially lower assessment time of 10:41 hrs, compared to 59:47 hrs for BEs involving queries, indicating that query-related processing significantly increases assessment time. BEs pushed to PAG also recorded substantially higher assessment times, at 142:17 hrs for 62 BEs, while the 23 first-check BEs pushed to PAG recorded 196:34 hrs. Overall, the data suggests that query involvement, 1st Check assessment and referral to PAG are associated with significantly higher assessment

times, whereas BEs processed at INNSA1 generally exhibit comparatively shorter assessment times.

11.1.1 QUERY ANALYSIS IN ASSESSMENT

Out of the total assessed BEs, 1140 BEs involving queries are further categorized as below:

Table 19: First Check			
Metric	**INNSA1**	**Other Than INNSA1**	**Total**
Count of BE	21	196	217
Query Response Time	49:20	56:33	55:51
Submission to Assessment Time	204:54	245:33	241:38

Table 20: Second Check			
Metric	**INNSA1**	**Other Than INNSA1**	**Total**
Count of BE	120	803	923
Query Response Time	38:08	49:27	47:59
Submission to Assessment Time	38:39	62:56	59:47

The above analysis indicates that query response time constitutes a significant component of the overall submission-to-assessment time, particularly in Second Check BEs. In First Check BEs, the average query response time was 55:51 hrs, compared to 241:38 hrs for submission-to-assessment time, indicating that query response accounted for approximately 23% of the overall duration. In Second Check BEs, the average query response time was 47:59 hrs, compared to 59:47 hrs for submission-to-assessment time, indicating that query response accounted for approximately 80% of the overall duration.

Further, in both First Check and Second Check BEs, INNSA1 recorded lower query response times and lower submission-to-assessment times than locations other than INNSA1, indicating relatively faster processing at INNSA1. The significantly higher proportion of query response time in Second Check BEs suggests that timely response to queries is an important factor influencing the overall assessment time, particularly in such cases.

11.1.2 DIFFERENTIATION OF ASSESSMENT TIME TAKEN AT VARIOUS FAGS

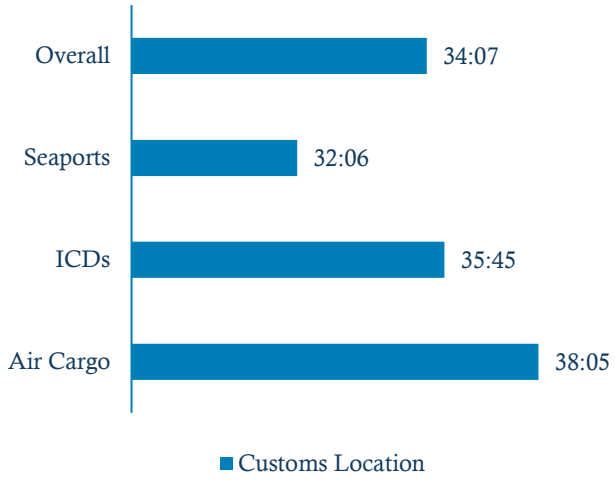
It is observed from the TRS data that the average assessment time is highest for Air Cargo FAGs at 38:05 hrs, followed by ICD FAGs at 35:45 hrs, while Seaport FAGs recorded the lowest average assessment time of 32:06 hrs. Thus, the assessment time at ICD FAGs is

lower than that at Air Cargo FAGs but higher than that at Seaport FAGs. Overall, the 4955 BEs recorded an average assessment time of 34:07 hrs.

Table 21: Average time taken for Assessment by Seaports/Air Cargo/ICDs

Customs Location	Count of BE	Average Time for Assessment
Air Cargo	1338	38:05
ICDs	547	35:45
Seaports	3070	32:06
Overall	4955	34:07

Chart 12: ART (in hrs.) for Assessment by Seaports/Air Cargo/ICDs



Recommendation:
a) CBIC may consider re-routing of BE pending for first response beyond 3 hrs to the auto queue of FAG officers.
b) Alternatively, DG Systems may consider providing a dashboard to all officers of Customs, in-line of CGST dashboard, to monitor pendency and to take timely action.
c) It will be helpful to include data validation for specific data fields which lead to avoidable amendment requests.
d) It has been observed that an Assessing Officer must switch between many ICES roles to know the work allocation and pendency with him at a particular time. This has been cited as one of the reasons for pendency, which is likely to increase dwell time. It is suggested that a summary dashboard should be provided to each Assessing Officer to make him aware of the pendency at any point of time as per his work allocation.

11.2 ASSESSMENT TO GOODS REGISTRATION

Goods registration can be done of an Advance BE only after the completion of

regularization and assessment process. In 18237 Advance BEs, where assessment was completed on an average of 109.48 hrs before grant of entry inwards. The delay in goods registration process mapped in the table below for 2026 vis-à-vis 2025.

Table 22: Trends in Advance BE Assessment and Goods Registration Delays (2024–2026)

Year	Count of Advance BEs assessed before Entry Inwards	Avg. Delay in Goods Registration from Entry Inwards (Hrs.)
2024	12266	26:38
2025	15622	23:34
2026	18237	20:38

Due to the surge in online goods registration, the delay in goods registration has further diminished this year as compared to the previous year. This demonstrates the potential of transitioning manual processes to digital ones in reducing the time elapsed at each stage.

11.3 IMPACT OF DELAY IN REGISTRATION ON ART OF DIFFERENT CATEGORIES OF BILLS OF ENTRY

Table 23: Delay in goods registration

Particulars	Fully Facilitated BE		Facilitated BE		Non-Facilitated BE	
	Advance BE	On-Arrival BE	Advance BE	On-Arrival BE	Advance BE	On-Arrival BE
Count of BE	14026	687	15850	842	3404	521
ART (in hrs.)	45:53	128:10	50:11	141:20	106:58	153
Delay in goods Registration (hrs.)	17:45	75:42	19:51	84:23	42:52	104:43

The analysis indicates a significant difference in ART and Goods Registration delay between Advance and On-Arrival BEs across all categories. For Fully Facilitated BEs,

ART increases from 45:53 hrs. for Advance BEs to 128:10 hrs. for On-Arrival BEs, while the corresponding Goods Registration delay increases from 17:45 hrs. to 75:42 hrs.

Similarly, in Facilitated BEs, ART increases from 50:11 hrs. to 141:20 hrs., with Goods Registration delay rising from 19:51 hrs. to 84:23 hrs. In Non-Facilitated BEs, ART is substantially higher at 106:58 hrs. for Advance BEs and 153:00 hrs. for On-Arrival BEs, while the corresponding Goods Registration delays are 42:52 hrs. and 104:43 hrs., respectively.

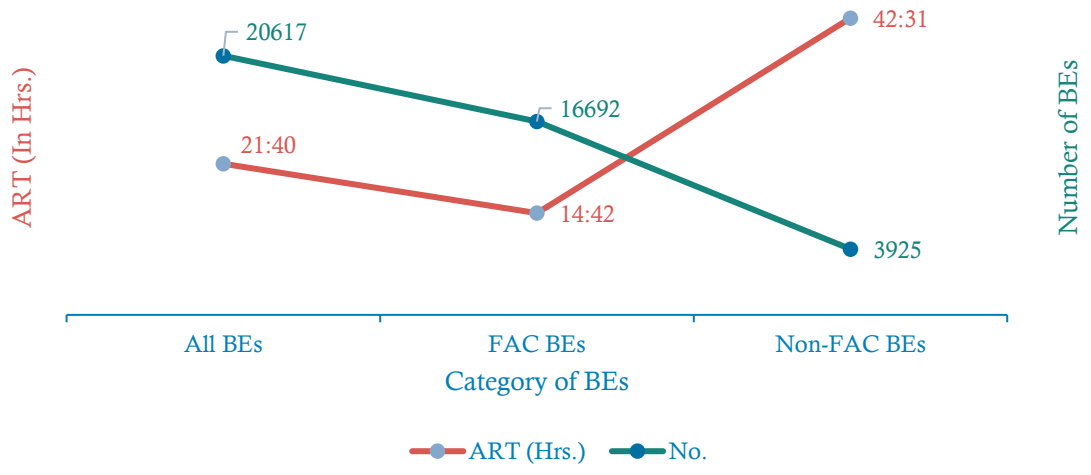
Overall, the data demonstrates that Goods Registration delay is substantially higher for On-Arrival BEs across all three categories and constitutes a significant component of the overall release time. The findings highlight the importance of timely registration of goods, particularly for On-Arrival BEs, to reduce ART and improve overall clearance efficiency.

Recommendation:
One of the major factors which contribute to higher ART is the delay in registration of the goods. After completion of the assessment process, including those facilitated by RMS, any further process within the customs jurisdiction can take place only after the registration of the goods. The process of goods registration represents the acknowledgement of the physical presence of the goods, which is a procedural requirement. Thus, for all the advance/prior BEs which have been assessed prior to the entry inwards and entry inwards has been granted, the procedure for registration should be automated as the arrival of goods stands defined by the entry inwards.

11.4 REGISTRATION TO CCV/OOC

After goods registration, depending upon the RMS facilitation level, BE is routed for

Chart 13: Avg. Time from Reg. to OOC/CCV



examination and Compulsory Compliance Verification (CCV). Furthermore, BEs linked to containers identified as suspicious during scanning are also sent for 100% examination.

Non-facilitated BEs selected for first check or second check examination took substantially more time to travel from registration to CCV/OOC, as examination of goods is carried out within this stage.

For non-facilitated Bills of Entry, the duration from goods registration to out of charge/CCV also encompasses the importer's time for physically presenting the goods to CFS/shed officers, which cannot be separately calculated. This is because the exact goods presentation timestamps for examination are not available in the ICES system.

Recommendation:
To expedite the process from registration to CCV/OOC, whichever is earlier, JNCH issued Public Notice 25/2024 on 07.03.2024, introducing significant reforms for the quick clearance of LCL cargo-stuffed containers flagged as suspicious. As a facilitation measure, if an LCL stuffed container is partially marked as suspicious, only the suspicious portion will undergo 100% examination, while the rest will be examined according to standard RMS instructions. Such facilitation procedures should also be implemented at other Customs locations.

CHAPTER 12: IMPORTANT FACTORS IMPACTING ART

It is observed that the following factors are attributed to increased ART:

- NOC from Participating Government Agencies (PGAs);
- Manual defacement of COO certificate by TSK;
- Scanning Report (Scan EIR) aimed to identify concealment;
- Verification of OTP (deferred duty cases);
- Query by OOC/RMS FC officer.

These factors are collectively or individually contributing to increased ART, and they are being separately analyzed for their impact on ART.

12.1 PGA NOC UNDER SWIFT

Customs authorities handle the import and export clearance of various goods. However, certain categories of goods fall under specific regulations governed by allied Acts, necessitating clearances from specialized agencies, known as Participating Government Agencies (PGAs) in India. Before Customs can grant clearance to these goods, they require approval from these PGAs. The Single Window Interface for Facilitating Trade (SWIFT) has streamlined this process by linking PGAs to the Customs Electronic Data Interchange (EDI) system. Through SWIFT, importers can electronically apply for No Objection Certificates (NOC) from these agencies, which are then received in the system.

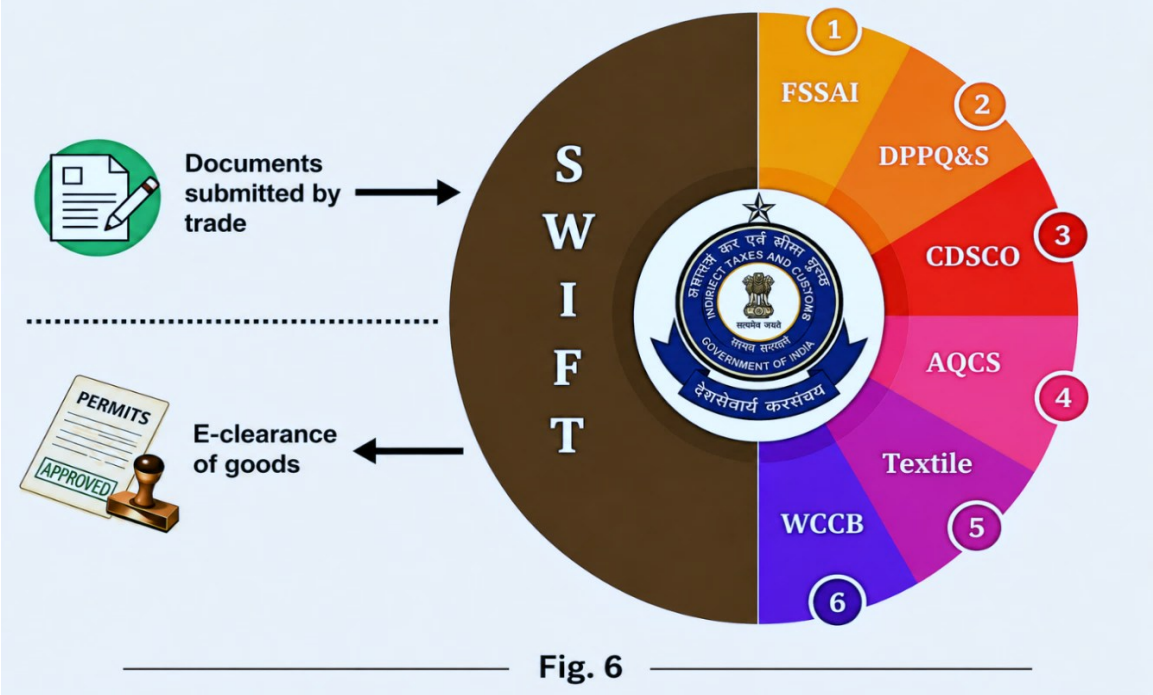


Fig. 6

Despite this digitalization, there are instances where NOCs from PGAs require further

steps such as testing or examining samples. This can introduce delays as it takes time to collect samples, transport them to the PGA offices, and undergo the necessary examination.

The major category PGAs that are onboard Customs ICES, exchanging data and are focused on as a part of TRS 2026 are as under:

a) FSSAI – Food products;
b) Drugs Controller General (India);
c) Plant Quarantine – Plant-based products;
d) Animal Quarantine – Animal-based products;
e) Wildlife Crime Control Bureau (WCCB)– Certain products made of wildlife skins, etc.;
f) Textile Committee;

PGA NOCs prescribed in 1959 BEs are analyzed as below:

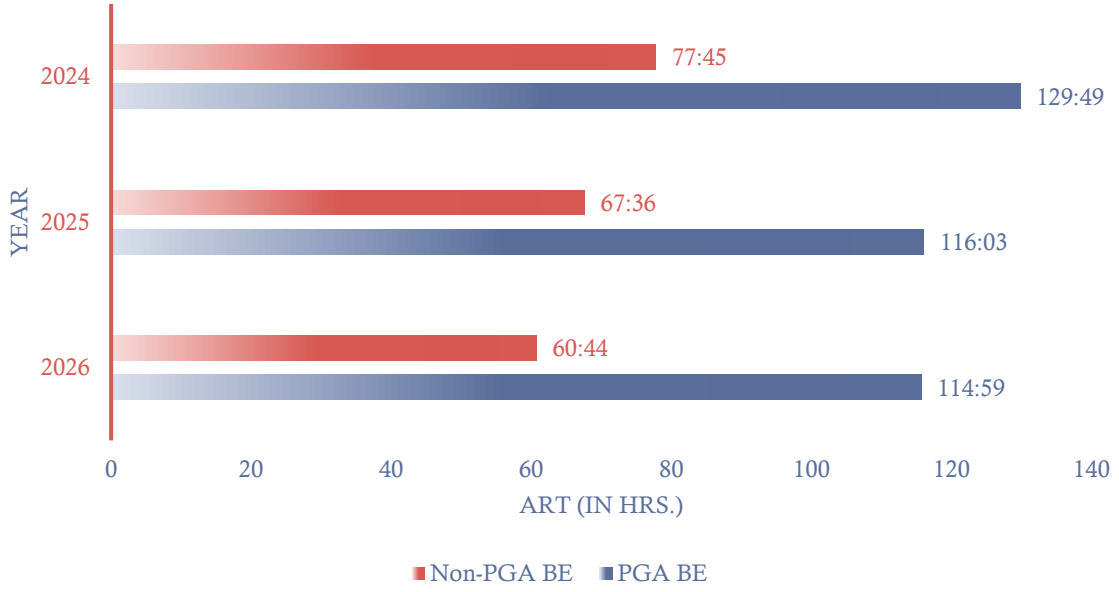
Table 24: PGA and Non-PGA BEs- Volume, Share and ART Trends (2024–2026)

Nature of BE	Count of BE	% Share in Total BE	ART (in Hrs.)	Count of BE	% Share in total BE	ART (in Hrs.)	Count of BE	% Share in total BE	ART (in Hrs.)
Year	**2024**			**2025**			**2026**		
PGA BE	1598	10.95	129:49	1923	10.9	116:03	1959	9.5	114:59
Non-PGA BE	12999	89.05	77:45	15781	89.1	67:36	18658	90.49	60:44
PGA Facilitated BE	1286	8.81	116:07	1604	9.06	109:50	1469	7.12	98:51
PGA Non-Facilitated BE	312	2.14	186:19	319	1.8	146:57	490	2.37	163:23
PGA AEO BE	399	2.73	91:54	545	3.08	105:37	501	2.43	103:31
PGA Non-AEO BE	1199	8.21	142:26	1378	7.78	120:10	1458	7.07	118:56
PGA On-Arrival BE	168	1.15	232:33	149	0.84	245:37	205	0.99	200:26
CDSCO BE	659	4.51	84:12	836	4.72	90:02	669	3.24	84:17
WCCB BE	6	0.04	110:56	9	0.05	138:01	5	0.024	92:48
AQCS BE	111	0.76	161:33	146	0.82	124:18	123	0.6	106:01
PQCS BE	701	4.8	160:51	812	4.59	134:31	551	2.67	126:34
FSSAI BE	198	1.36	158:05	356	2.01	153:44	491	2.38	130:01

Textile BE	-	-	-	-	-	-	120	0.58	181:44

PGA NOCs prescribed in 1959 BEs were analyzed. Traditionally, the BEs associated with PGAs have higher release time, i.e., 114:59 hrs, that is almost 1.9 times more than the non-PGA Bills of Entry. There is a considerable weightage of PGA BEs (9.50% of total BEs) in the sample set. Hence, a decrease in time taken in PGA clearance shall assist in approaching the target time.

Chart 14: ART in PGA Vs. Non-PGA Bills of Entry



12.1.1 PGA-WISE DWELL TIME

There are certain issues in PGA clearances which may lead to delays, as under:

a) The sampling process implemented by FSSAI is multi-stage in nature, involving the registration of importers on their FICS portal (where required) for consignments selected for NOC, and after duty payment, assignment of authorized officers and laboratories is undertaken for sampling and testing, which may contribute to delays.

b) Numerous CTH classifications fall outside the scope of FSSAI, PQIS, and AQCS clearances. However, due to limitations in CTH mapping, conditional applicability (including end-use based controls), and system configuration gaps in SWIFT, the system may route certain exempt or non-applicable consignments for NOC clearance, resulting in avoidable delays.

Table 25: PGA NOC-Average Time taken			
PGA Name	**Count of BE**	**Inward to PGA NOC (in hrs)**	**ART (in hrs)**
WCCB	5	-56:45*	92:48
CDSCO	669	-10:44*	84:17
AQCS	123	42:01	106:01
FSSAI	491	120:56	130:01
PQIS	551	114:21	126:34

* NOC granted on documentary verification.

The average time taken by PGA in issuing NOC, calculated as time taken from BE filing or Entry inwards whichever is later till issuance of NOC, is tabulated in Table above. As expected, the PGAs issuing NOC based on a documentary check, as against drawl of samples take lesser time in issuance of NOCs. CDSCO and WCCB issued NOCs to goods before the arrival of goods on an average of 10:44 hrs. and 56:45 hrs. respectively. It was observed that the benefit of advance filing has led to expedited NOC issuance as the NOCs are based on documentary verification.

Recommendation:
a) PGAs may consider moving to pre-import checks, operationalized in a manner similar to BIS compliance requirements, as against the present norm of post-import checks.
b) More PGAs should be brought onboard the SWIFT. Time stamp of other PGAs is not available for further analysis. PGAs may be brought on board the AEO program wherein their own parameters for verification may be included in the Customs AEO verification program. Alternatively, PGAs may be encouraged to adopt their own facilitation parameters like AEO program under Customs.

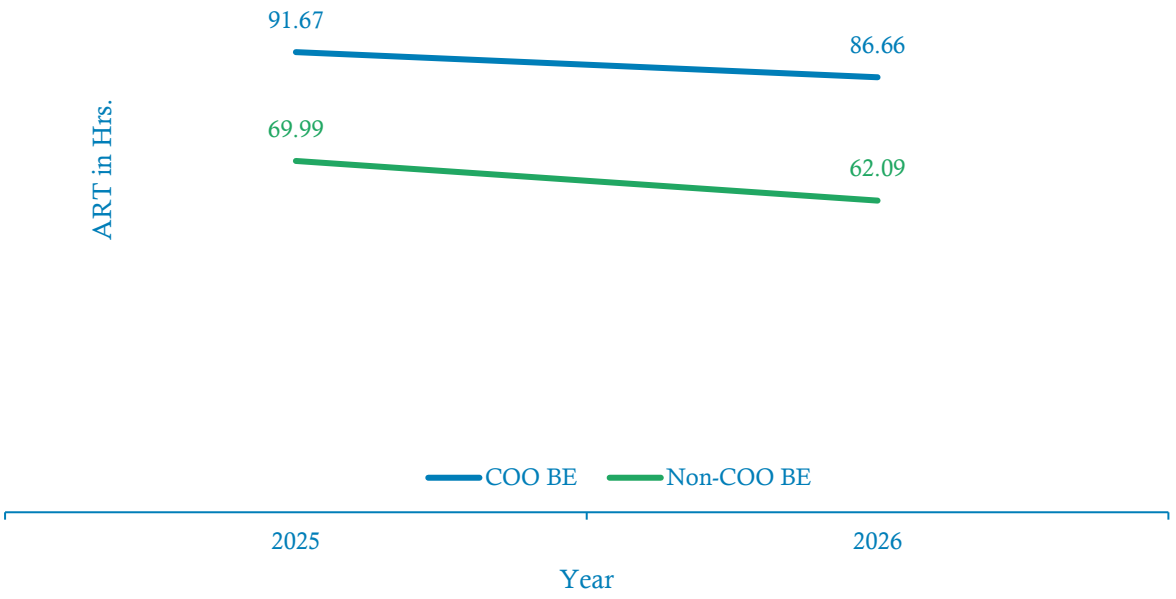
12.2 DEFACEMENT OF COO CERTIFICATES

Turant Suvidha Kendra (TSK), a crucial part of 'Turant Customs,' an initiative by CBIC, serves as a centralized point of contact to assist the trading community in completing various formalities related to faceless assessment at the local port of import. It handles

tasks such as accepting bonds and bank guarantees (BG), debiting BG, conducting document verifications referred by Faceless Assessment Groups, defacing and debiting documents, permits, licenses, certificates, etc., and other functions designated by the respective Commissioner to streamline trade.

Within this framework, comparisons are drawn between facilitated Bills of Entry (BEs) that do not involve PGA, with Certificate of Origin (COO) certificate requirements, and those exempt from COO certificate requirements. The notable observation is that the time taken for defacing the COO certificate, where necessary, significantly contributes to the Average Release Time (ART) of the BEs.

Chart 15: ART of COO vs. Non-COO (in hrs.)



Recommendation:
a) It was observed that wherever manual verification is required, especially in the case of manual COO certificate verification through TSK, the ART of the individual BEs is substantially higher. It is recommended that more and more digital transfer of COO certificates from the issuing Countries may be adopted as a practice in future FTA/PTAs and the existing Agreements may be amended to incorporate recognition of such digitally transferred certificates.
b) Alternatively, the existing format of the COO certificate may be standardized with Optical Character Recognition (OCR) features for automated machine reading and validation.

12.3 SCAN EIR INTEGRATION WITH ICES

a. ICES has been updated with a feature where scanned images of containers selected for scanning at the local port are automatically uploaded to the E-Sanchit facility, aiming to facilitate OOC officers, primarily posted at RMSFC. However, the module is experiencing issues, as not all scanned images are being automatically uploaded to e-sanchit. Upon comparing the scanning data from the JNCH CSD division with the data available in ICES, it was observed that only 62% of the bills of entry selected for scanning have been successfully integrated with their corresponding scanned images in ICES. It has also been observed that bills of entry successfully integrated with scanning images are cleared with lower ART compared to their counterparts. Since the module was recently implemented, there may be some technical glitches in integrating data from different platforms. Nevertheless, this module needs to be updated and made robust over time that could assist in lowering the ART.

b. Since the module is currently facing operational constraints, to analyse the impact of this parameter on ART, 11,962 facilitated BEs were shortlisted, excluding those associated with factors such as COO certificate verification or PGA NOC requirements. Out of these 11,962 BEs, 1,928 BEs were selected for container scanning based on RMS interdiction criteria. Of these 1,928 BEs, goods covered under 176 BEs were flagged as suspicious and marked for further examination by dock officers. Thus, the remaining 1,752 BEs, which were cleared upon scanning, were expected to be granted Out of Charge without any additional impact on ART.

c. However, in 62% cases where the scanning image is not automatically uploaded to E-Sanchit (1195 BEs out of 1928 BEs), it has been determined that after scanning, the Equipment Interchange Receipt (EIR) document must be manually uploaded for each facilitated bill of entry and presented to the RMSFC officer via E-Sanchit for want of OOC. These individual Scan EIRs, whether marked as clean or suspicious, are collected manually from the CSD and then uploading to E-sanchit is a time-consuming process. For BEs that are not marked suspicious during scanning, manually uploading of EIR copy to E-Sanchit significantly increases the Average Release Time (ART).

Recommendation:

As recommended in TRS 2025, the integration of scanned images and their results (clean/suspicious) with the respective Bills of Entry has been implemented in ICES. However, this functionality needs to be further strengthened to ensure 100% integration of results with the respective Bills of Entry.

12.4 QUERIES BY RMSFC OFFICER

The ICES system includes a feature for contactless two-way communication between customs officers and the trade community. This allows customs officers to raise queries for specific bills of entry through ICES where documents are deficient or where compliance with applicable statutory or documentary requirements is not established. The trade can view these queries on the ICEGATE portal and subsequently send a suitable reply to the customs officer through the same portal, which is further reflected to ICES.

Table 26: Query vs Non-Query Facilitated Bills of Entry- Time Analysis

BE category	Number	Time taken from Registration to OOC (hrs.)
Facilitated BE	16692	31:40
Facilitated BE involving query	2770	69:30
Facilitated BE not Involving query	13922	24:09

The above data indicates that the presence of queries has a significant impact on clearance timelines. Facilitated Bills of Entry involving queries exhibit substantially higher time from registration to Out of Charge compared to those without queries. This highlights that query generation and resolution remain a critical determinant of dwell time, even in otherwise facilitated cases. The findings suggest that minimizing avoidable queries through improved data quality and documentation, along with faster query resolution, can contribute significantly to reducing overall clearance time.

CHAPTER 13: TIME TAKEN IN DUTY PAYMENT

The ECL (Electronic Cash Ledger) system in Indian Customs is a significant advancement in simplifying duty payments, enhancing efficiency, and providing greater convenience and security for importers and exporters. Trade can load funds into their e-wallets through online banking to cover upcoming duty payments that can assist in lowering the ART.

The payment of duty is a statutory obligation for taking delivery of imported goods. The CBIC has introduced two key reforms to streamline duty payments:

Deferred Duty Payment: This facility allows AEO Tier II and Tier III importers to take delivery of imported goods first and pay the duties later. This reform is designed to ease cash flow for these certified importers, promoting quicker clearance and reduced holding times for goods.

Removal of Duty Payment Condition for Goods Registration: Under the modified procedure, duty payment is no longer mandatory for the registration of goods for all BEs. Customs can proceed with Customs Compliance Verification (CCV) even if the duty has not been paid. Once the CCV is completed, and the duties are subsequently paid, the Customs automated system automatically generates the Out of Charge (OOC) clearance online. This reform accelerates the processing of imports and reduces delays caused by waiting for duty payments before starting CCV, thereby enhancing overall efficiency in customs operations.

13.1 DISTRIBUTION OF BILLS OF ENTRY

Table 27: Category-wise Distribution of BEs with Delayed Duty Payment and their Contribution to Dwell Time

AEO Category	Total BE	No. of BEs having delay in duty payment	Percentage	Average of delay in duty payment from OOC (Hrs)	Overall Contribution to dwell time (Hrs.)
Tier 1	2712	703	14.09	53:21	01:49
Tier 2	2174	147	2.94	62:36	00:27
Tier 3	1420	18	0.36	64:33	00:03
Non-AEO	14311	4121	82.6	69:17	13:50
Overall	**20617**	**4989**	**100**	**66:46**	**16:09**

The analysis of duty payment delays indicates that Non-AEO importers account for 82.6% of the BEs having delay in duty payment and contribute 13:50 hours to the overall dwell time of 16:09 hours. In comparison, AEO importers collectively account for 17.39% of such BEs and contribute approximately 2:19 hours, indicating a substantially lower contribution to overall dwell time.

Within the AEO category, Tier 1 importers recorded an average delay of 53:21 hours, followed by Tier 2 (62:36 hours) and Tier 3 (64:33 hours). This indicates relatively lower delays in duty payment among AEO importers compared to Non-AEO importers, who recorded an average delay of 69:17 hours.

Overall, the average delay in duty payment among the 4,989 BEs was 66:46 hours, with the weighted contribution to overall dwell time being approximately 16:09 hours. The findings indicate that Non-AEO importers are the predominant contributors to dwell time arising from delayed duty payment, owing to both their larger volume and higher average delay.

One of the possible reasons for delay in duty payment is that importers may prefer to pay duty only after the Bill of Entry is regularised or the cargo is received at the Customs port. This may help them avoid the need to seek duty refunds in cases where the BE requires re-filing or where there is short shipment. However, such a practice may reduce the benefits of advance/prior filing and pre-arrival processing by delaying the subsequent clearance process.

Recommendation:
a) After assessment or duty determination, ICEGATE may send **automated, time-bound reminder alerts (SMS/email/dashboard notifications)** to users regarding pending duty payments, including BE-wise details and escalation triggers for delayed payments, to reduce post-CCV delays.
b) The ECL wallet may be enhanced by incorporating **auto-debit and pre-authorisation facilities,** enabling scheduled or rule-based payments for assessed Bills of Entry, thereby minimizing manual intervention and ensuring faster clearance.

CHAPTER 14: SUGGESTIONS FOR REDUCING THE RELEASE TIME-IMPORT

Successive Time Release Studies (TRS) at JNCH have enabled a structured identification of delay drivers and targeted interventions across the import clearance lifecycle.

The findings of TRS 2026 indicate a structural shift in the nature of bottlenecks. While earlier inefficiencies were largely attributable to limited facilitation and procedural delays, the current analysis demonstrates that significant reductions in Average Release Time (ART) are being achieved even under moderated facilitation levels. This reflects the growing importance of backend process optimisation, system integration, and data quality as primary drivers of efficiency.

Accordingly, the focus of reform transitions from expanding facilitation to eliminating residual process frictions and enabling system-driven breakthroughs.

14.1 KEY BOTTLENECKS IDENTIFIED

The TRS 2026 analysis highlights the following critical bottlenecks impacting clearance timelines:

- **Delay in Goods Registration:** Despite improvements, dependency on manual registration continues to delay downstream processes such as examination, sampling, and OOC.
- **Amendment-Driven Delays:** Frequent amendments and their sequential approval workflow significantly extend assessment timelines.
- **PGA-Related Delays:** Misalignment between Customs facilitation and PGA requirements, along with incorrect routing of exempt consignments, leads to avoidable dwell time.
- **Query and Documentation Gaps:** Incomplete or inaccurate filings result in queries, increasing assessment and clearance time.
- **Limited Digital Integration in Logistics Chain:** Activities within CFS and terminal ecosystems remain partially outside digital workflows, reducing transparency and efficiency.
- **Fragmented Risk Processing:** Lack of unified risk assessment across Customs and PGAs leads to duplication of compliance checks.

14.2 BREAKTHROUGH AREAS AND REFORM MEASURES

A) End-to-End Automation of Goods Registration

Delay in goods registration remains a key contributor to dwell time, particularly for pre-arrival Bills of Entry assessed prior to Entry Inwards.

Recommendation:
Transition to a fully automated, system-triggered goods registration process, integrated with Cargo Arrival Report (CAR), EIR systems, and custodian interfaces, thereby eliminating manual dependency and enabling seamless progression to subsequent stages.

B) Targeted Deployment of Non-Intrusive Inspection (CSD)

While scanning infrastructure offers significant efficiency gains, routing of container is not optimal.

Recommendation:
Scanning of containers may be made more targeted and risk-based to optimise scanner utilisation and ensure that high-risk consignments are prioritised for non-intrusive inspection.

C) Streamlining Amendment Processes

Amendments continue to introduce substantial delays due to sequential processing dependencies and monitoring gaps.

Recommendation:

- Enable auto-approval for non-critical amendments
- Allow parallel processing of amendments and assessment (with safeguards)

Additionally, strengthening front-end data validation can reduce amendment incidence at source.

D) Rationalisation of PGA Clearance Framework

PGA-related interventions remain a significant source of delay, particularly due to incorrect routing and lack of alignment with Customs facilitation.

Recommendation:

- Improve CTH mapping and exemption configuration in SWIFT
- Enable system-based waiver of incorrectly routed NOCs
- Develop integrated risk alignment between Customs and PGAs

E) Integration of Risk and Compliance Systems

Disjointed processing between different compliance elements leads to avoidable delays.

Recommendation:

- Route Bills of Entry requiring COO verification directly to designated officers prior to OOC stage
- Ensure full integration of scan results (CSD) with ICES to eliminate repetitive queries

F) Strengthening Trade-Side Performance and Accountability

A significant portion of delays arises from trade-side actions such as late duty payment, delayed query response, and amendment requests.

Recommendation:

Introduce a comprehensive performance dashboard on ICEGATE, enabling importers to:

- Benchmark performance
- Improve compliance behaviour

G) Digital Integration of Logistics Ecosystem

CFS and terminal operations remain partially outside structured digital workflows.

Recommendation:

Promote end-to-end automation across logistics processes, including:

- Digital requests for grounding, destuffing, and seal cutting
- Auto-triggered delivery orders post-OOC
- Real-time cargo visibility systems

14.3 CONCLUSION: FROM FACILITATION TO SYSTEM EFFICIENCY

TRS 2026 indicates that future gains in trade facilitation will come from improving the quality, integration, and efficiency of existing processes rather than expanding facilitation levels.

The shift from “Bottlenecks to Breakthroughs” is marked by system-driven automation, better data quality, integrated risk management, and end-to-end visibility.

This transition positions JNCH towards a high-performance, technology-enabled clearance ecosystem capable of sustaining efficiency under rising trade volumes.

CHAPTER 15: INTRODUCTION TO EXPORTS

15.1 EXPORT PROCEDURE

Export clearances for both factory-stuffed (e-sealed) containers and CFS-carted cargo, including Full Container Load (FCL) and Less than Container Load (LCL), are processed through Jawaharlal Nehru Custom House (JNCH). These clearances, under the jurisdiction of JNCH, are managed at various Container Freight Stations (CFS) and the Centralized Parking Plaza (CPP) located in Raigad.

If export goods require containerization, the same is carried out at the CFS, whereas factory-sealed FCL containers arriving directly from the exporter's premises are handled at the CPP. The Customs procedures are integrated into the overall export process.

For effecting exports, exporters are required to file the Shipping Bill (SB) electronically prior to the movement of goods. As per the provisions of the Customs Act, in case of goods exported by vessel, a Shipping Bill is required to be filed electronically by the exporter on the Customs EDI system. Where the Proper Officer is satisfied that the goods entered for export are not prohibited and that applicable duties, if any, have been paid, the Let Export Order (LEO) is granted.

LEO is an order issued by the Customs authority permitting the clearance and loading of goods for export after completion of examination or inspection, wherever required, and upon ensuring compliance with all regulatory requirements.

The broad stages identified in the export process, whose time is being measured, are described below:

i. PRE-ARRIVAL OR DOMESTIC STAGE: The exporter, Customs Broker, or a third party handles the movement of goods from the factory/exporter's premises to the Customs area (CFS/CPP).

ii. CUSTODIAN GATE-IN TO GOODS REGISTRATION (STAGE 1): This stage commences with the arrival of goods at the custodian's premises, where the gate-in activity is carried out by the custodian. Generally, Shipping Bills (SBs), after self-assessment by the exporter, are filed electronically before the movement of goods begins.

In most cases, the processing of exporter declarations by Customs occurs simultaneously with the movement of goods from the factory/warehouse to the CFS/CPP area and is completed prior to the arrival of goods at the Customs area. The exporter/Customs Broker (CB) is responsible for the entry of goods into the CFS/CPP up to the stage of goods registration. Accordingly, this stage is attributable to the exporter/CB/custodian.

The movement of the Shipping Bill is also monitored through the RMS (Risk Management System) corridor. Based on the risk category, consignments may be facilitated for clearance without being subjected to assessment or examination, or both.

iii. GOODS REGISTRATION TO LET EXPORT ORDER (STAGE 2): Upon arrival of the goods at the Container Freight Station (CFS)/Customs freight station area, they are transported to the export shed for carting. In the case of factory-sealed containers arriving at the CPP, the Customs Officer verifies the container's e-seal using a handheld RFID reader at the time of gate-in. Since 2025, the handheld RFID reader of different E-Seal vendors have been replaced with Universal e-seal reader installed at CPP gate.

Subsequently, the exporter/Customs Broker (CB) presents the Shipping Bill, along with other required documents, to the Customs Officer for registration at the CFS/CPP. Once registered, the goods are subjected to inspection/examination, in accordance with the Risk Management System (RMS).

iv. LET EXPORT ORDER TO CUSTODIAN GATE-OUT (STAGE 3): Upon grant of the Let Export Order (LEO), factory-stuffed containers or those processed at the CPP proceed for terminal gate-in. In other cases, goods are handed over to freight forwarders/consolidators for consolidation, particularly in the case of Less than Container Load (LCL) cargo.

Such goods are stuffed into containers as per the stuffing plan under Customs supervision, and a container survey is conducted by a representative of the shipping line. Once loading is completed, the container is ready for custodian gate-out. This stage involves coordination between the custodian and the exporter.

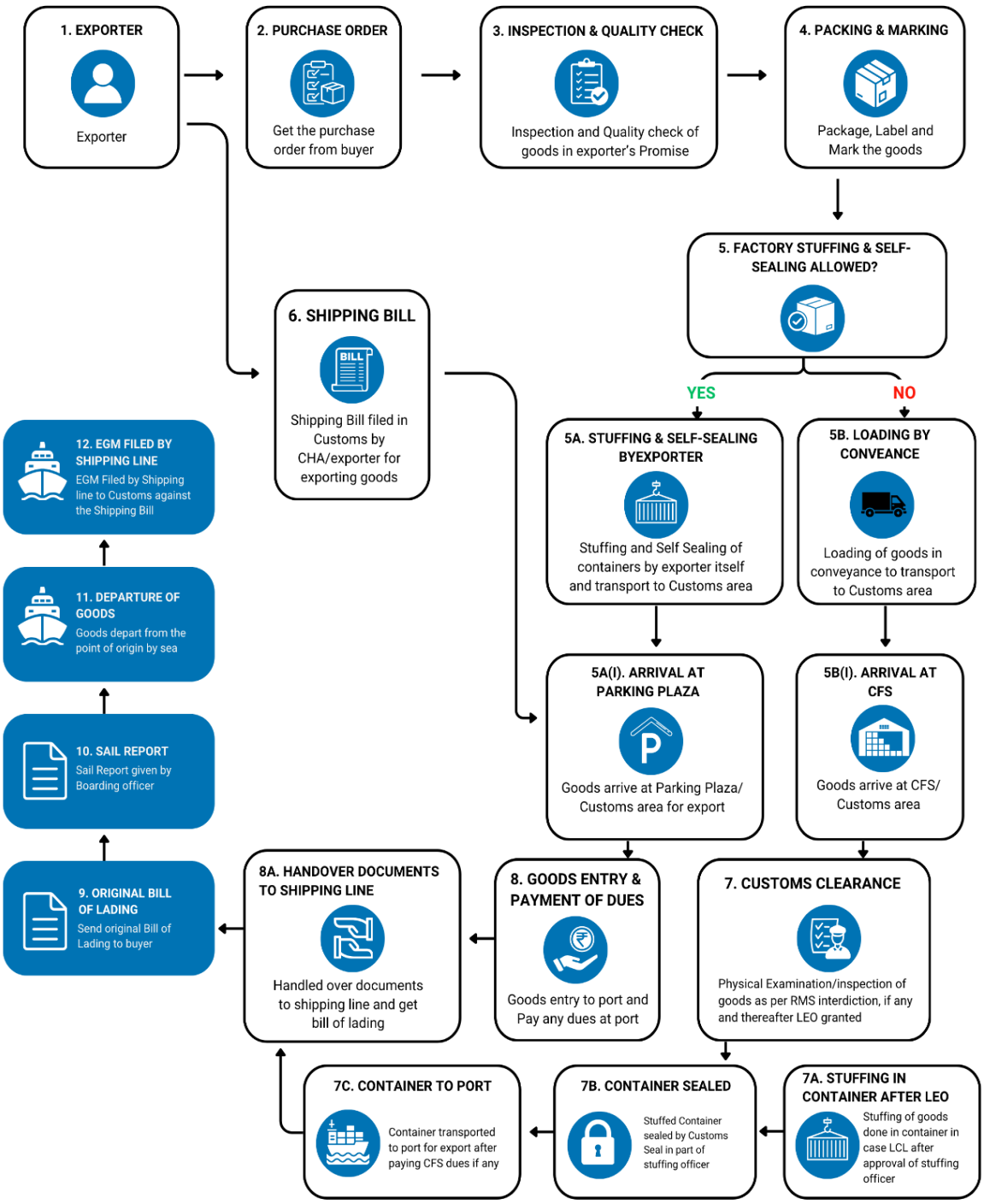
v. CUSTODIAN GATE-OUT TO PORT/TERMINAL GATE-IN (STAGE 4): The loaded container exits the CFS/CPP gate and is transported by carriers to the port/terminal, where it is brought in through the gate-in process.

vi. PORT/TERMINAL GATE-IN TO LOADING OF CARGO ON VESSEL (STAGE 5): Upon entry into the port/terminal on submission of Form-13, the container is moved for loading onto the berthed vessel. If the vessel has not yet arrived, the containers are temporarily stored in the terminal buffer yard and are subsequently moved for loading once the vessel is berthed.

vii. LOADING OF CARGO ON VESSEL-TO-VESSEL SAIL-OFF (STAGE 6): After completion of loading operations, the vessel sails to the destination foreign port upon completion of all required procedures.

15.2 JOURNEY OF AN EXPORT DECLARATION/SHIPPING BILL

FIG. 7: EXPORT PROCEDURE FLOW – STEP BY STEP



SUMMARY This flow represents the end-to-end export process from purchase order to shipment including filing, stuffing, customs clearance, payment of dues and final shipment.

CHAPTER 16: EXPORT ANALYSIS

16.1 TRS EXPORT SAMPLE SIZE & METHODOLOGY

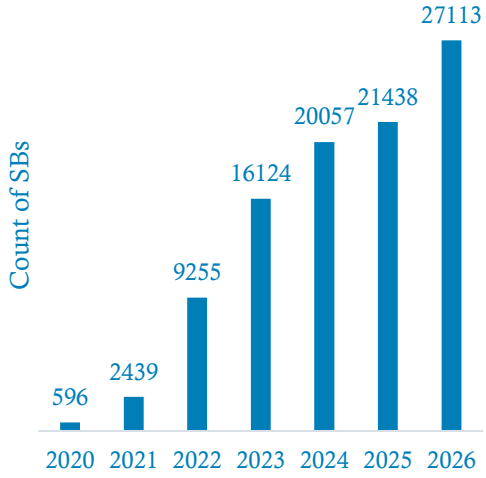
The data for conducting the export Time Release Study (TRS) has been collected from the following two sources:

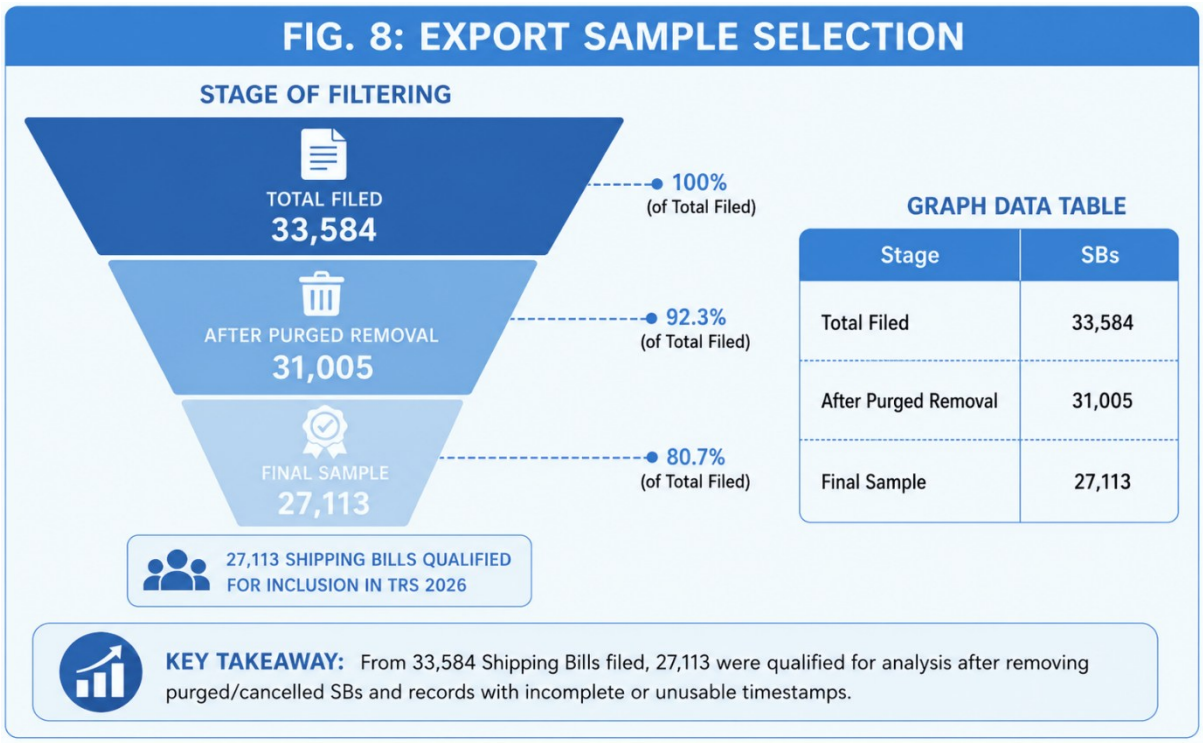
i. **DG Systems/ICES**
ii. **Stakeholders involved in cargo movement/handling.**

After collating the two datasets discussed above, exclusions were made on the following grounds:

- Shipping Bills that were filed but subsequently purged due to non-presentation of goods.
- Shipping Bills in respect of which gate-in at CFS/CPP or vessel sail-off time was not received from stakeholders.
- Inconsistencies in the data.

Chart 16: Number of Shipping Bills analyzed over the past few years





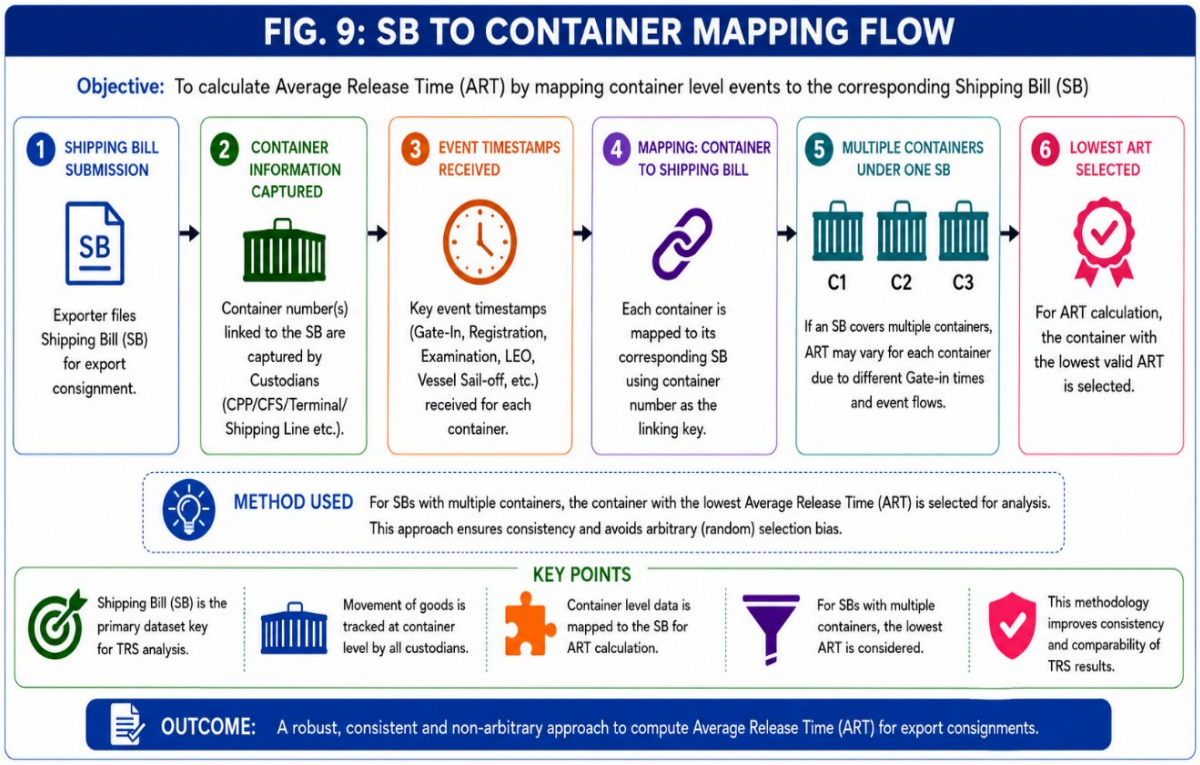
Out of the total dataset of **33,584 Shipping Bills (SBs)** filed during the study period, **27,113 Shipping Bills qualified for inclusion** in the final TRS 2026 sample set.

The exclusions in TRS 2026 have been significantly reduced compared with previous study cycles, indicating an improvement in the quality, completeness, and usability of logistics data received from stakeholders. This enhances the robustness and evidentiary reliability of the study findings. However, strict comparability with previous years remains subject to the assumption that excluded Shipping Bills are random in nature.

16.1.1 LOCAL METHODOLOGY

The TRS study relies on the number of Shipping Bills as the primary dataset key. However, the movement of goods is recorded based on container numbers provided by custodians. While calculating the Average Release Time (ART), container-level data has been mapped to the corresponding Shipping Bills filed.

In cases where a Shipping Bill covers multiple containers, the ART may vary for each container due to differences in gate-in timestamps. In such cases, the container with the lowest valid ART has been selected for calculation instead of adopting a random selection approach. This methodology improves consistency while avoiding arbitrary selection bias.



16.2 AVERAGE RELEASE TIME IN EXPORTS

In 2026, the overall Average Release Time (ART) of export consignments, measured from the arrival of goods at CFS/CPP to the final departure of the vessel, is **195:49 hours for 27,113 Shipping Bills**, as compared to **208:15 hours for 21,438 Shipping Bills** in 2025.

Table 28: Average Release Time – CPP vs CFS

Year	CPP ART	CFS ART	CPP Count	CFS Count
2026	106:33	244:39	9,589	17,524
2025	119:26	256:20	7,528	13,910
2024	103:04	249:51	5,574	14,483

Chart 17: CPP vs CFS ART (2024–2026)

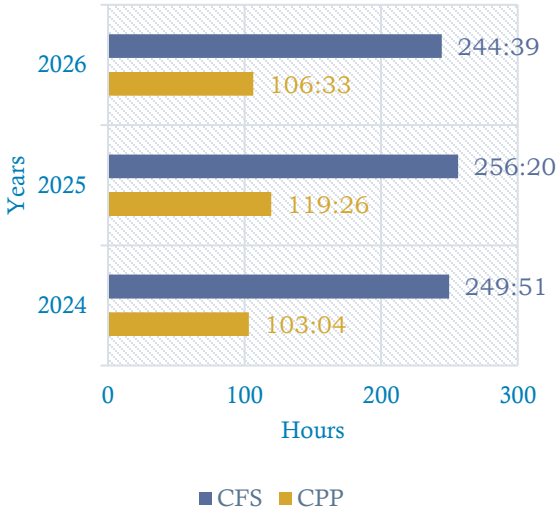
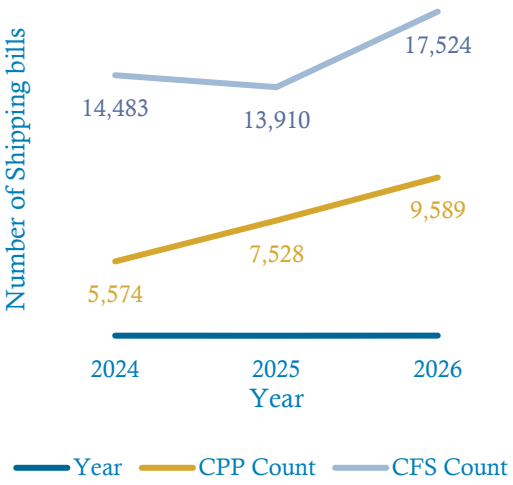


Chart 18: Volume Trend (CPP vs CFS)



It is observed that export ART for cargo routed through the Centralized Parking Plaza (CPP) is less than half of that recorded for cargo routed through CFSs. This reflects the positive impact of centralized handling, consolidation of factory-stuffed export containers, and process integration at a single location.

16.3 FACTORS IMPACTING EXPORT ART (PRIMARILY AT STAGE 2)

16.3.1 FACILITATION LEVEL IN SHIPPING BILLS

The Risk Management System (RMS) enables consignments falling under the lowest risk category to be facilitated for clearance without being subjected to assessment, examination, or both. The percentage of facilitation in terms of assessment and examination is presented below:

Table 29: RMS-based Categorisation of SBs and Stage-wise Processing Time

RMS Category	Count of SB	% of Total SB	Submission to Assessment	Registration to LEO
Assessment	1810	6.68	7:48	6:30
No Assessment	25303	93.32	-	1:54
Overall	27113	100	7:48	2:12

Chart 19: Registration To LEO by Facilitation Level

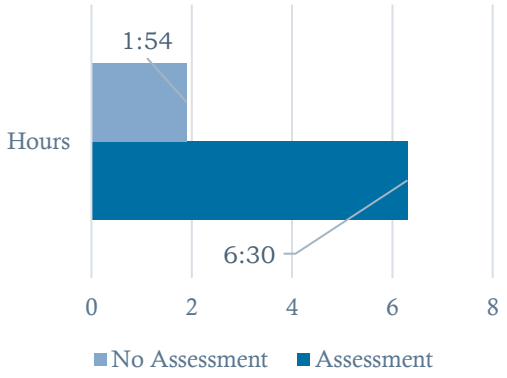
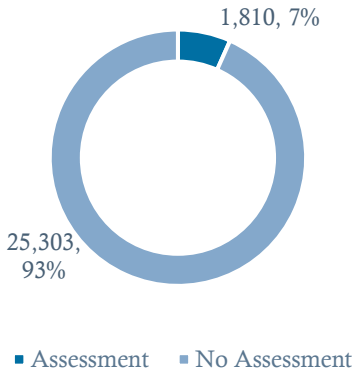


Chart 20:Assessment vs No-Assessment Share



The above table indicates that higher levels of facilitation contribute to significantly faster completion of Customs procedures.

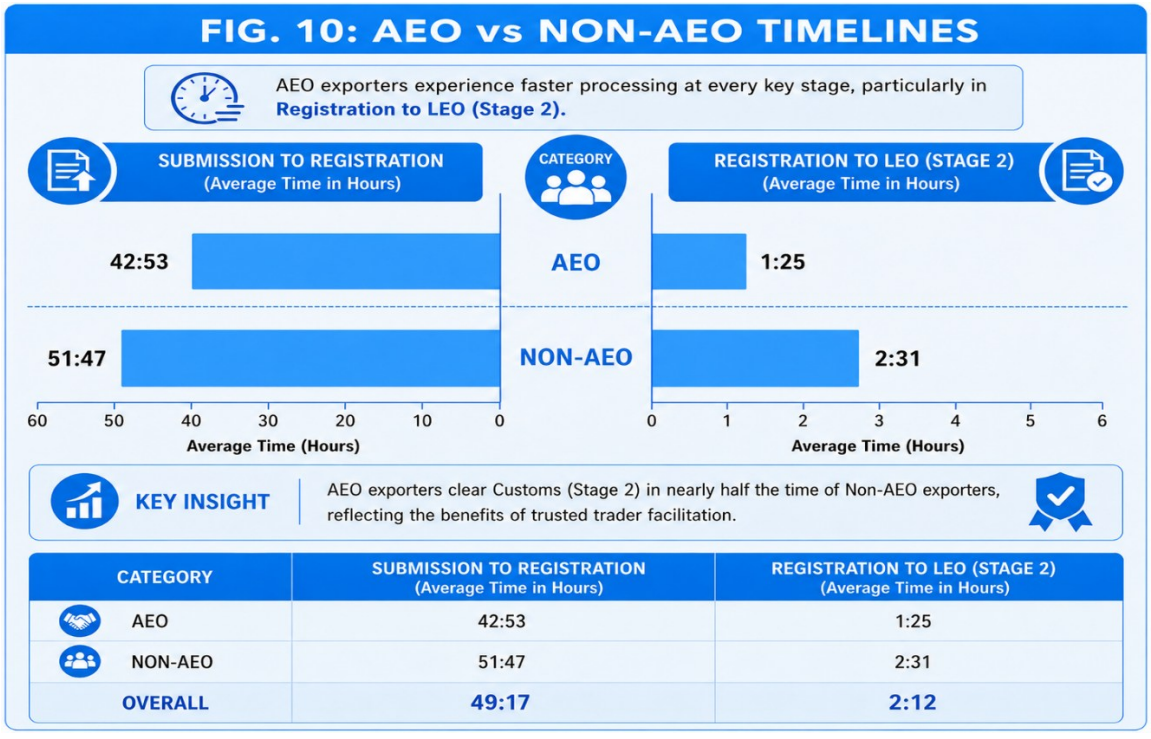
16.3.2 AEO VS NON-AEO EXPORTS

The Authorized Economic Operator (AEO) programme is a key facilitation initiative extended by Customs to trusted importers/exporters, offering higher predictability, reduced compliance cost, and faster clearances. The programme comprises three tiers—Tier I, Tier II and Tier III- each providing progressively higher benefits.

A comparative analysis of Shipping Bills filed by AEO and Non-AEO exporters is presented below:

Table 30: AEO vs Non-AEO Export Processing Timelines

SB Category	Count of SB	% of Total SB analyzed	Submission to Registration (in hrs.)	Registration to LEO (Stage 2) (in hrs.)
AEO	7599	28.03	42:53	01:25
Non-AEO	19514	71.97	51:47	02:31
Overall	27113	100	49:17	02:12



It is observed that Shipping Bills filed by AEO entities are cleared at Stage 2 in nearly half the time compared with non-AEO exporters. The findings reaffirm that AEO programme improves predictability and reduces clearance time in exports.

16.4 PURGED SHIPPING BILLS

The share of purged Shipping Bills in the total Shipping Bills filed was observed to be **7.68%**. These represent Shipping Bills that were filed but did not culminate in actual export.

These Shipping Bills were purged because goods were not presented for export within the stipulated period. Based on stakeholder interactions, the following reasons emerge:

i. It is often easier to file a fresh Shipping Bill rather than seek amendments in the original Shipping Bill.
ii. Attempts by certain exporters to ascertain the level of facilitation accorded by RMS.

Table 31: Purged Shipping Bills

Total SBs filed during TRS	Purged/Cancelled SBs	Share of Purged/Cancelled Shipping Bills
33,584	2,579	7.68%

It is also observed that exporters may file multiple Shipping Bills for the same consignment, as there is no in-built mechanism to uniquely link a consignment with its corresponding Shipping Bill data.

Recommendation:

It is recommended that a detailed analysis of purged Shipping Bills should be undertaken to identify patterns and underlying causes. Potential system risks include duplicate filings, facilitation-testing behaviour, avoidance of amendment processes, and filing of multiple Shipping Bills against the same export invoice. Multiple Shipping Bills for the same export invoice should be discouraged through appropriate system-level checks and controls. Findings of such analysis may be used to design appropriate system-level controls.

16.5 COMPARISON OF OVERALL ART AND AVERAGE CUSTOMS PROCESSING TIME

The average export release time is measured from the arrival of cargo at the Customs location to its departure by vessel or carrier. This includes the time taken by Customs to complete the clearance process, i.e., from goods registration to issuance of Let Export Order (LEO).

Table 32: Time taken till the end points of customs and the export cycle (Time in hours)

Year	Goods Arrival to Vessel Departure	Goods Arrival to Registration	Goods Registration to Customs LEO
2026	195:49	23:39	2:12
2025	208:15	31:38	2:37

The data demonstrates that only a limited share of 1.12% of total export dwell time lies within the Customs processing stage, while 12.08% is attributable to the pre-customs cargo handling, and the remaining 86.80% occurs post Customs clearance, primarily due to logistics, vessel planning, terminal processes and stakeholder coordination.

16.5.1 AVERAGE TIME TAKEN FROM GOODS ARRIVAL TO LEO:

The overall Average Release Time from goods arrival to issuance of Let Export Order (LEO) is 25:51 hours. However, the time taken from completion of Customs procedures to actual departure of goods by vessel forms the larger component of the total ART.

This stage involves activities performed by other stakeholders, including CFSs, shipping lines, freight forwarders, logistics partners, and port terminals. Thus, TRS 2026 has attempted to identify the non-Customs factors impacting export ART.

The average time taken from goods arrival to LEO is therefore a limited but important indicator of Customs efficiency in the export clearance process.

Table 33: Contribution of Time taken in Goods arrival to LEO and Time taken by other Stakeholders in ART					
Year	**Total ART (Goods Arrival to Vessel Departure) (in hours)**	**Time Taken in Goods Arrival to LEO**		**Time taken by other Stakeholders (Post LEO to Vessel to Departure)**	
		(in hours)	**(% of Total ART)**	**(in hours)**	**(% of Total ART)**
2026	195:49	25:51	13.2%	169:58	86.8%
2025	208:15	34:16	16.4%	174:00	83.6%
2024	209:03	18:42	8.9%	190:21	91.1%

Chart 21 : Contribution Analysis in ART

Recommendation:

Customs processes account for a relatively small share of export dwell time, reflecting efficient clearance. The major share of dwell time lies outside Customs, particularly in cargo handling, logistics and terminal operations. Greater stakeholder coordination, along with improvements in cargo readiness, terminal efficiency and vessel scheduling, could help achieve further reduction in overall export dwell time.

16.6 ANALYSIS OF SHIPPING BILLS FILED FROM SUBMISSION TO LEO:

For the 27,113 Shipping Bills forming part of this study, Let Export Order (LEO) was granted on average in 51:29 hours from the time of submission, as against 65:48 hours in 2025.

The time measured during Export Stage 2 (registration of goods to LEO) is presented below:

Table 34: Registration to LEO–all SB (Average Time in hrs)

Custodian for export	Count of Shipping Bills	Submission to Registration	Registration to Examination	Examination to LEO	Registration to LEO
CFS	17524	60:01	2:11	1:02	3:14
CPP	9589	29:40	0:15	0:05	0:20
Total SBs	27113	49:17	1:30	0:42	2:12

The dominant component of time from submission to LEO remains the pre-registration stage, particularly for CFS cargo. Once goods are registered, Customs processing timelines are comparatively compressed.

16.7 CONCLUSION

The Export TRS 2026 demonstrates that Customs processing in exports is increasingly efficient and highly facilitated. However, the majority of overall release time continues to arise from logistics readiness, vessel processes, terminal operations, and stakeholder coordination outside the direct Customs domain. Future gains in export competitiveness will therefore depend not only on Customs efficiency, but on integrated ecosystem reforms across the wider export supply chain.

CHAPTER 17: STAGE-WISE ANALYSIS OF EXPORT

17.1 COMPARATIVE ANALYSIS FOR CFS AND CPP EXPORTS

The total time from arrival of goods to vessel sail-off is significantly higher in the case of CFS as compared to CPP. This indicates that operations at the Centralized Parking Plaza (CPP) are relatively more efficient in the overall export process.

A comparison of export release time, as reflected in the table below, indicates that CFS cargo, on average, takes 138:06 hours longer from arrival to sail-off than cargo handled through CPP. Of this overall differential, the time taken from LEO to Gate-Out is 118:15 hours higher for CFS cargo than for CPP cargo (122:57 hours for CFS as against 4:42 hours for CPP), accounting for approximately 85.6% of the overall CFS-CPP gap. This indicates that the principal divergence between CFS and CPP timelines arises after the completion of Customs clearance, particularly during the movement of cargo from LEO to Gate-Out, rather than during the Customs clearance stage itself.

It is understood that this delay arises primarily due to the time involved in the consolidation of Less than Container Load (LCL) cargo and the waiting period for container stuffing, aligned with vessel schedules. This suggests that CFS facilities are, in effect, being utilized as storage areas for export-ready goods that have completed all documentary clearances and are awaiting scheduled vessel movement.

Table 35: Average Time taken for various stages for CPP and CFS based exports (in hrs.)

Description	CFS		CPP		All Exports	
	2026	2025	2026	2025	2026	2025
ART (Arrival to Vessel Sail Off)	244:39	256:20	106:33	119:25	195:49	208:15
Arrival to LEO	38:20	50:58	3:01	3:22	25:51	34:16
Arrival to Registration	35:06	47:06	2:41	3:05	23:39	31:38
Registration to LEO	3:14	3:52	00:20	00:17	2:12	2:37
LEO to Departure	206:19	205:22	103:32	116:03	169:58	174
LEO to CFS/CPP Gate Out	122:57	111:48	4:42	5:29	81:08	74:28
CFS/CPP Out to Terminal In	5:34	6:16	13:31	16:28	8:23	9:50
Terminal In to Container loading	68:47	78:41	76:36	85:30	71:33	81:04
Container loading to vessel sail	8:59	8:37	8:41	8:37	8:53	8:37

The following aspects merit highlighting:

a) The significantly higher time taken from Arrival to LEO in CFS-based exports is primarily attributable to the time taken between Arrival and Registration at the CFS level. In 2026, the Arrival to Registration time at CFS was 35:06 hours, while the subsequent Registration to LEO time was only 3:14 hours, indicating that the major portion of the overall Arrival to LEO time is accounted for by the pre-registration stage at the CFS.

b) The significantly higher time taken from LEO to Gate Out in CFS-based exports is mainly attributable to the use of CFSs as buffer storage facilities, as well as for the consolidation and stuffing of LCL cargo.

17.2 STAGE-WISE ANALYSIS FOR ENTIRE EXPORT CYCLE

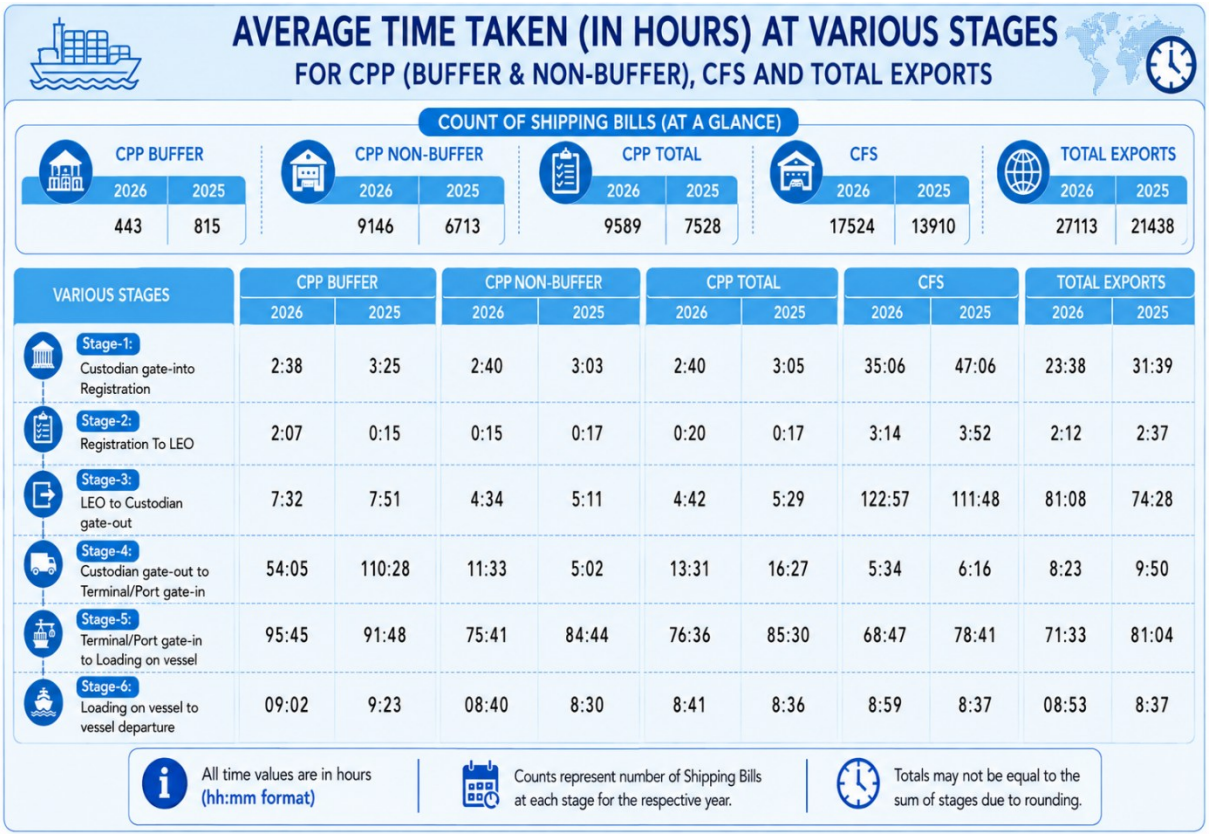
A stage-wise analysis of the entire export cycle is essential to distinguish the time taken by Customs vis-à-vis the time taken by other stakeholders. This distinction is crucial, as the export cycle involves multiple stakeholders, including CFS/CPP custodians, ports/terminals, freight forwarders, shipping lines, and logistics service providers. Among all stages, only Stage 2 pertains directly to Customs procedures and clearance.

Table 36: Stage-wise Analysis for CPP and CFS based exports (in hrs.)

Various Stages	CPP Buffer		CPP Non-Buffer		CPP Total		CFS		Total Exports	
	2026	2025	2026	2025	2026	2025	2026	2025	2026	2025
Count of Shipping Bills	443	815	9146	6713	9589	7528	17524	13910	27113	21438
Stage-1: Custodian gate-into Registration	02:38	03:25	02:40	03:03	02:40	03:05	35:06	47:06	23:38	31:39

Stage-2: Registration To LEO	02:07	00:15	00:15	00:17	00:20	00:17	03:14	03:52	02:12	02:37
Stage-3: LEO to Custodian gate-out	07:32	07:51	04:34	05:11	04:42	05:29	122:57	111:48	81:08	74:28
Stage-4: Custodian gate-out to Terminal/ Port gate-in	54:05	110:28	11:33	05:02	13:31	16:27	05:34	06:16	08:23	09:50
Stage-5: Terminal/ Port gate-in to Loading on vessel	95:45	91:48	75:41	84:44	76:36	85:30	68:47	78:41	71:33	81:04
Stage-6: Loading on vessel to vessel departure	09:02	09:23	08:40	08:30	08:41	08:36	08:59	08:37	08:53	08:37

Fig. 11: EXPORT CYCLE STAGE TIMES (2025 vs 2026)



A substantial difference is observed in Stage 1 between the CFS and CPP processes. Cargo routed through CPP is generally containerized prior to arrival and does not require carting to an export shed, whereas at CFSs, goods are first unloaded from vehicles and then carted to the export shed before registration. Only after completion of carting are goods registered by the Customs Officer upon presentation of the requisite documents.

The significantly higher time at CFS during Stage 3 (LEO to Custodian Gate-Out) is mainly attributable to aggregation, consolidation, stuffing operations, and movement planning aligned with vessel schedules.

Further, the time taken by Customs (Stage 2) in 2026 has improved by 15.92% as compared to 2025. However, the improvement in the overall time from custodian gate-in to vessel departure remains relatively limited, as the remaining stages involve multiple stakeholders beyond Customs. This indicates that future gains in export competitiveness will depend increasingly on ecosystem coordination rather than Customs intervention alone.

Recommendation:
In view of the introduction of the auto goods registration facility w.e.f. 01.02.2026 for e-sealed export cargo vide CBIC Cir. 06/2026-Customs dated 01.02.2026, and the rollout of the pilot project at Nhava Sheva, Mumbai (INNSA1), it is expected that significant reduction in time will be achieved in Stage 1 (Arrival to Registration) as well as Stage 2 (Registration to Let Export Order). The automation of goods registration will eliminate the need for physical interaction with Customs officers and reduce delays associated with manual processing. In order to digitize the process, an online goods registration facility will be enabled for all exporters.

An average time of 71:33 hours for Stage 5 (Terminal Gate-In to Loading on Vessel) indicates that export-ready cargo remains at the terminal for nearly three days prior to loading. This extended dwell time is primarily attributable to vessel scheduling constraints, cut-off timelines, and shipping line planning. Consequently, even after completion of all export formalities, cargo may await vessel availability for loading.

In Stage 6 (Loading on Vessel-to-Vessel Departure), the average time taken is 8:53 hours. Loading operations generally commence shortly after vessel berthing and may continue up to sail-off, depending on vessel operations, berth planning, and cargo sequencing.

Accordingly, further reduction in export release time would require coordinated action among terminals, shipping lines, custodians, and logistics stakeholders in addition to continued Customs reforms.

Key Findings

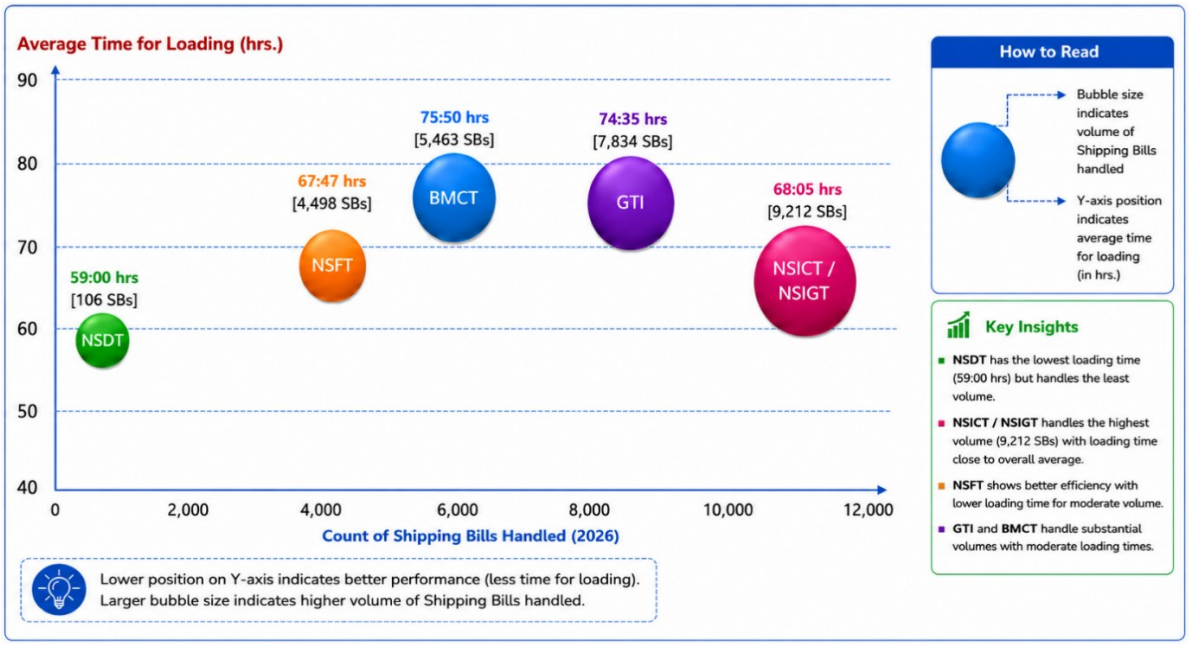
- Stage 2 (Customs clearance) forms a relatively small share of the export cycle.
- Stage 1 and Stage 2 improved in 2026 over 2025.
- Stage 3 remains the largest bottleneck, especially for CFS cargo.
- Stage 5 indicates vessel-side waiting as a major systemic factor.
- Future efficiency gains depend on ecosystem-wide coordination.

The stage-wise analysis demonstrates that while Customs reforms continue to improve clearance efficiency, the next frontier of export competitiveness lies in logistics synchronization, terminal throughput, and vessel readiness.

17.3 EFFICIENCY OF TERMINALS

The efficiency and effectiveness of terminals can be assessed based on the time taken to load cargo onto a vessel after its arrival at the terminal. Deployment of advanced technology and robust infrastructure typically contributes to reduced loading time and improved operational efficiency.

Chart 22: Relationship between volume of Shipping Bills handled and average time taken for loading (in hrs.) at each terminal in 2026.



Accordingly, this parameter has been analysed on a terminal-wise basis:

Table 37: Terminal wise Count and ART

Terminal Name	Count of SB handled	Average Time taken for loading of goods at Terminals (hrs.)
Bharat Mumbai Container Terminal (BMCT)	5463	75:50
Nhava Sheva Distribution Terminal (NSDT)	106	59:00
Gateway Terminals India Pvt. Ltd. (GTI)	7834	74:35

Nhava Sheva Freeport Terminal (NSFT)	4498	67:47
NSICT / NSIGT	9212	68:05
Overall	27113	71:33

- Terminals with the shortest average loading times are NSDT and NSFT, indicating relatively higher operational efficiency.
- GTI and BMCT handle substantial SB volumes with moderate loading times, suggesting balanced performance.
- NSICT / NSIGT handle the highest number of SBs while maintaining loading time close to the overall average. This indicates scale-intensive operations with relatively stable performance.

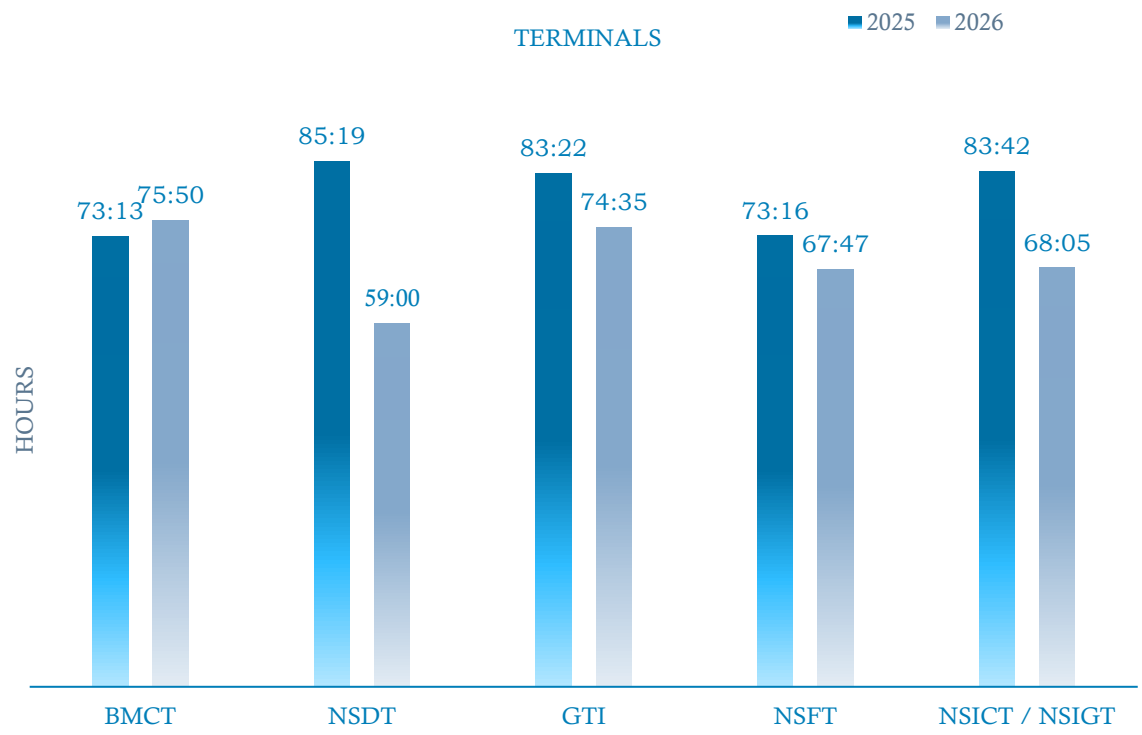
A total of 27,113 Shipping Bills (SBs) have been analyzed in TRS 2026, as compared to 21,438 SBs analyzed in 2025. The time taken at the terminals for exports in 2026, along with a comparison with 2025, is presented below.

Table 38: Comparison (Count and ART for loading of goods at Terminals):

Terminal	Count 2025	Time 2025	Count 2026	Time 2026
BMCT	4455	73:13	5463	75:50
NSDT	101	85:19	106	59:00
GTI	8327	83:22	7834	74:35
NSFT	670	73:16	4498	67:47
NSICT / NSIGT	7885	83:42	9212	68:05
Total	**21438**	**81:04**	**27113**	**71:33**

Terminal efficiency is influenced by several factors, including availability of modern loading equipment, skill level of terminal personnel, congestion levels, adequacy of infrastructure, and effectiveness of coordination among shipping lines, terminal operators, and logistics stakeholders.

Chart 23 : Terminal Loading Time in Hrs. (2025-26)



17.4 CONCLUSION

The stage-wise export analysis demonstrates that Customs processes are increasingly efficient and digitally enabled, while the dominant share of export dwell time arises outside the Customs domain. The greatest opportunities for improvement now lie in cargo readiness, consolidation efficiency, terminal throughput, vessel scheduling, and coordinated action across the logistics ecosystem.

CREDITS

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GOVERNMENT OF INDIA

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