

I/1639954/2023



सीमाशुल्कपधानआयुक्तकाकार्यालय(एनएस -I)
OFFICE OF THE PR. COMMISSIONER OF CUSTOMS (NS - I),
मूल्यनिरूपणमुख्य (आयात) APPRAISING MAIN (IMPORT),

जवाहरलालनेहरुसीमाशुल्कभवन, न्हावाशेवा, ता. उरण,
JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA-SHEVA, TAL-URAN,
जिलारायगड/ RAIGAD-400707, महाराष्ट्र MAHARASHTRA
(e-mail:appraisingmain.jnch@gov.in; Telephone No.022-27244979)

DIN:- 20231278NW0000555FE1

Standing Order No.: 29 / 2023

Subject: Assessment on First Check Basis - reg.

Attention is invited to para 2.3 of Board's Circular No. 45/2020-Cus dated 12.10.2020 wherein guidelines for adopting to first check has been prescribed by the Board.

First check shall ordinarily be resorted to by the Assessing officers for carrying out assessment in cases of:

- Old and used machinery/capital goods provided the Inspection / Appraisal report from the country of export is not available in the format prescribed or is not produced at all or is insufficient as per Circular No.07/2020-Customs, dated 05.02.2020.
- Old and used goods where the examination is essential to determine valuation, classification, and other parameters. This does not include the cases covered under 2nd proviso to Section 46(1) of the Customs Act, 1962.
- Articles of jewellery, precious metals, imitation jewellery where valuation must be ascertained by a jewellery expert.
- Cases of re-import of goods under various exemption notification, which requires establishment of identity to the satisfaction of Deputy Commissioner / Assistant Commissioner of Customs.

Except the aforementioned four scenarios, all other instances including the FOC (Free of Charge) and temporary import consignments, must ordinarily be resorted to only Second Check. However, in the exceptional instance when the assessing officer has genuine reasons to believe that a First Check examination report is required for completion of assessment i.e., determination of valuation, classification, rate of duty, and other parameters relevant for determination of Customs duty, the same may be ordered only with the approval of Joint Commissioner / Additional Commissioner in the Customs Automated System. It is clarified that this would include the cases where importer himself requests for First Check.

In cases where an importer requests for First Check on a regular basis, the assessing officers must take due care that this request is genuine and is not being routinely used to avoid self-assessment, and the same should be processed with approval of Joint Commissioner / Additional Commissioner of Customs in-charge.

ACs/DCs and Joint / Additional Commissioners of Customs are directed to ensure

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compliance to these provisions.

Any difficulty in the implementation of the above-said direction may be brought to the notice of Appraising Main (Import), NS-I, JNCH via e-mail: appraisingmain.jnch@gov.in

**Signed by Pashupati Nath
Pandey**

Date: 28-12-2023 23:46:01

Reason: Approved

(P. N. Pandey)

Pr. Commissioner of Customs,
NS-I, JNCH, Nhava Sheva

Copy to:

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