JAWAHARLAL NEHRU

CUSTOM HOUSE

MUMBAI CUSTOMS ZONE-II

TIME RELEASE STUDY 2025

PREFACE

Time Release Study (TRS) is a strategic tool advocated by the World Customs Organization (WCO) to measure the actual time required for the release and clearance of goods — from the time of arrival until the physical release of cargo. By systematically identifying bottlenecks and delays in the clearance process, TRS helps Customs administrations and allied agencies streamline procedures, reduce dwell times, and enhance overall trade facilitation.

At Jawaharlal Nehru Custom House (JNCH), we have embraced TRS as a regular and integral part of our operational review mechanism. Over the years, JNCH has conducted periodic TRS exercises with an aim to monitor and analyse the ground realities of cargo movement in both import and export sectors. These studies provide a comprehensive view of the performance of various stakeholders, including Customs, Port Authorities, Customs Brokers, Shipping Lines, and other regulatory agencies involved in the logistics chain.

The 2025 edition of the Time Release Study at JNCH is yet another step in our continued commitment to evidence-based policymaking and process improvement. Through this exercise, we not only assess our progress over time but also gain critical insights into the areas requiring focussed attention. The outcomes of the TRS serve as a catalyst for reform—helping us implement targeted measures to reduce transaction times, enhance transparency, and boost overall efficiency in cargo clearance.

Ultimately, the benefits of this study extend far beyond the Customs domain. A smoother and more predictable clearance environment translates to reduced costs and improved competitiveness for businesses, thereby fostering a more robust and responsive trade ecosystem. We are confident that the findings of TRS 2025 will pave the way for further collaboration, innovation, and progress for all stakeholders involved in international trade through JNCH.

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MESSAGE FROM ZONAL MEMBER, CBIC

It is heartening to note that Jawaharlal Nehru Custom House (JNCH) has once again successfully undertaken and completed the Time Release Study (TRS). This is the 12th iteration of TRS which indicated commendable commitment of Team JNCH specially their TRS 2025 Team. Heartiest Congratulations to all the Team members lead by Chief Commissioner Shri Vimal Srivastava.

2. Over the years, the TRS has evolved as a crucial diagnostic tool to measure the actual time taken for the release of import and export cargo, enabling Customs and other stakeholders to identify bottlenecks, streamline procedures, and enhance the overall efficiency of cargo clearance. The consistent efforts of JNCH in conducting the TRS annually reflect a proactive approach in aligning with the National Trade Facilitation Action Plan (NTFAP) and India's global commitments under the WTO Trade Facilitation Agreement.

3. The findings of this report not only provide valuable insights into the performance of Customs processes but also act as a benchmark for other formations across the country. The involvement of various stakeholders, including PGAs, CFS operators, Customs Brokers, and members of the trade, speaks volumes about the collaborative spirit with which this exercise has been pursued. TRS makes immense contribution towards evidence-based policy making and trade facilitation as well.

4. I once again congratulate the JNCH team involved in the TRS 2025 for its dedication and rigorous efforts. I am confident that the learnings from this study will further strengthen our resolve to reduce dwell times and improve the Ease of Doing Business in India steadily moving towards the Viksit Bharat goals.

Let us continue to build on these insights and strive collectively towards a more efficient, transparent, and trader-friendly Customs ecosystem.

Yogendra Garg
Member (IT, Tax Payer Services & Tech.)
Central Board of Indirect Taxes and Customs

FOREWORD

It is with great satisfaction that I present the 12th edition of the Time Release Study (TRS) conducted by Jawaharlal Nehru Custom House (JNCH), Mumbai Customs Zone II. This study reaffirms our commitment to fostering trade facilitation and improving the efficiency and transparency of Customs processes in alignment with the National Trade Facilitation Action Plan and global standards set by the World Trade Organization.

The TRS serves as an essential empirical tool to assess the time taken in the end-to-end clearance of import and export cargo. Its findings not only identify procedural bottlenecks but also offer a data-driven basis for reform and innovation within Customs and allied stakeholders. At JNCH, we have consistently pursued the TRS not as a mere statutory obligation, but as a meaningful opportunity to drive transformation and accountability in cargo clearance operations.

This year's report reflects our sustained efforts towards streamlining workflows, enhancing coordination with Partner Government Agencies, promoting digitalisation, and strengthening the interface between Customs and the trade community. The inclusion of granular metrics and comparative year-on-year insights further strengthens the relevance of this study in policy and operational reforms.

I take this opportunity to express my appreciation for the officers and staff of JNCH, the Trade, Custodians, Customs Brokers, PGAs, and all participants who contributed their time and insight in making this study robust and representative. Their collaboration is a testament to the shared commitment towards Ease of Doing Business and achieving the objectives of "Turant Customs."

Last but not the least, I would like to acknowledge and appreciate the efforts of TRS 2025 core Team of JNCH led by Shri Sonal Bajaj, Commissioner, ably guided by Dr Subhash Yadav, Additional Commissioner, comprising of Shri Atul Choudhary, Deputy Commissioner, Shri Amrit Kumar, Appraiser, Shri Naman Kumar Jain and Shri Shubhankar Choudhary, both Examiners who gave their whole hearted effort in making this study successfully concluded in a time bound manner. This TRS 2025 report is a testament to these officers' unwavering commitment and dedication in undertaking, monitoring and conducting the Time Release Study.

I hope this report will serve as a valuable resource for policy makers, administrators, and trade stakeholders as we collectively work towards reducing dwell time and achieving more seamless, technology-enabled, and facilitative cargo clearance systems.

Vimal Kumar Srivastava
Chief Commissioner of Customs
Mumbai Customs Zone II

DISCLAIMER

The TRS Team has made every effort to ensure the accuracy of the information compiled and calculated in this publication. However, neither the TRS Team nor JNCH shall be held liable for any responsibility or liability for any errors of fact, omissions, interpretations, or opinions that may be present, nor for the consequences of any decisions made based on this information. While the TRS Team has exercised reasonable skill and care in preparing the data, information, and analyses in this report, it does not accept any liability in contract, tort, or otherwise for any loss, damage, injury, or expense, whether direct, indirect, or consequential, arising from the provision of information in this report or the consequences of decisions made based on this information. The information in this report is subject to change without notice and does not constitute professional advice. The inclusion of links or references to third-party resources does not imply endorsement or responsibility for the content of those resources.

ACRONYMS

i.	AEO	Authorized Economic Operator
ii.	AQCS	Animal Quarantine and Certification Service
iii.	ART	Average Release Time
iv.	BE/ BEs	Bill of Entry / Bills of Entry
v.	CB	Customs Broker
vi.	CBIC	Central Board of Indirect Taxes and Customs
vii.	CCFC	Customs Clearance Facilitation Committee
viii.	CCR	Compulsory Compliance Requirement
ix.	CDSCO	Central Drugs Standard Control Organization (Controller of Drugs)
x.	CFS	Container Freight Station
xi.	COO	Certificate of Origin
xii.	CPP	Centralized Parking Plaza
xiii.	CSD	Container Scanning Division
xiv.	CSM	Container Scanning Module
xv.	DPD	Direct Port Delivery
xvi.	DPE	Direct Port Entry
xvii.	DTS	Drive Through Scanner
xviii.	EDI	Electronic Data Interchange
xix.	EIR	Equipment Interchange Receipt
xx.	E-SANCHIT	e-Storage and Computerized Handling of Indirect Tax Documents
xxi.	FAG	Faceless Assessment Group
xxii.	FCL	Full Container Load
xxiii.	FSSAI	Food Safety and Standards Authority of India
xxiv.	FTA	Free Trade Agreement
xxv.	ICES	Indian Customs EDI System
xxvi.	ICEGATE	Indian Customs Electronic Data Interchange Gateway
xxvii.	IGM	Import General Manifest
xxviii.	JNCH	Jawaharlal Nehru Custom House
xxix.	JNPA	Jawaharlal Nehru Port Authority
xxx.	LCL	Less than Container Load
xxxi.	LPCO	Licenses, Permits, Certificates and Others
xxxii.	MSDS	Material Safety Data Sheet
xxxiii.	NAC	National Assessment Centre
xxxiv.	NCTF	National Committee on Trade Facilitation
xxxv.	NOC	No Objection Certificate
xxxvi.	NTFAP	National Trade Facilitation Action Plan
xxxvii.	NTRS	National Time Release Study
xxxviii.	OCR	Optical Character Recognition

xxxix.	OOC	Out of Charge
xl.	PAG	Port Assessment Group
xli.	PQ	Directorate of Plant Protection, Quarantine and Storage
xlii.	PTA	Preferential Trade Agreement
xliii.	PTFC	Permanent Trade Facilitation Committee
xliv.	RMSFC	Risk Management System Facilitation Centre
xlv.	RMS	Risk Management System
xlvi.	SB/SBs	Shipping Bill/Shipping Bills
xlvii.	SCMTR	Sea Cargo Manifest and Transshipment Regulations
xlviii.	TC	Textile Committee
xlix.	TRS	Time Release Study

CHAPTER 1: JNCH, A BRIEF INTRODUCTION

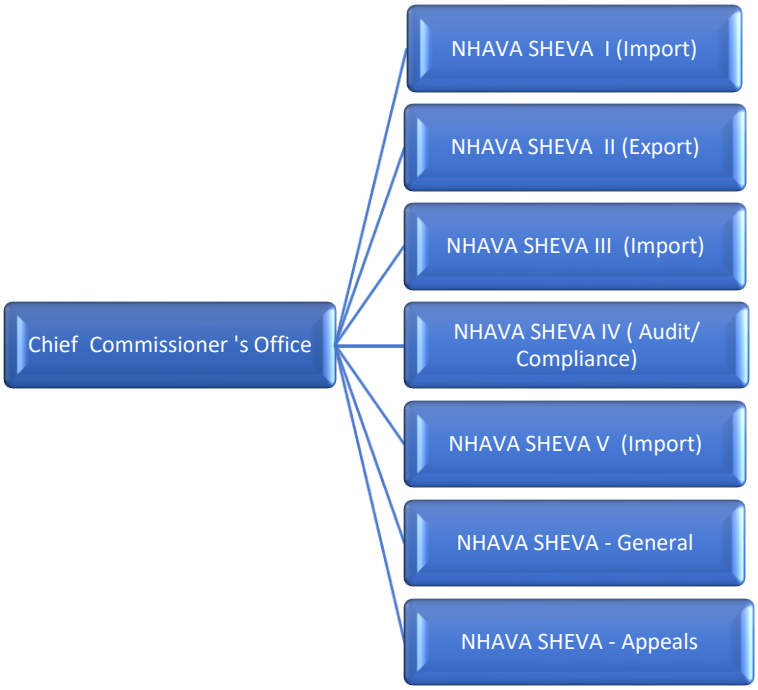
1.1 The Jawaharlal Nehru Custom House (JNCH), Nhava Sheva, Raigad caters to the clearance of export-import cargo at the port, which is administered by the Jawaharlal Nehru Port Authority (JNPA). The port was initially commissioned on 26th May 1989 as a single government-owned terminal but has now added more than five privately-operated port terminals for containerized cargo handling. It also has a bulk liquid cargo handling facility. It ranks amongst the largest ports ranking in the top 30 global container ports.

1.2 The JNCH caters to a major percentage of India's containerized import-export cargo. It handles about 10,000 import container (in TEU's) and about an equal number of export containers every day. It contributes to about 20% of India's customs revenue.

1.3 Except when import cargo is delivered under the Direct Port Delivery (DPD) scheme, it is moved into one of the 33 Container Freight Stations (CFS) for effecting statutory controls and carrying out procedures by border management agencies including Customs.

1.4 Exports are handled using the CFS for containerization of the cargo. In addition, self-sealed containers with cargo arriving from the hinterland are processed on-wheel for export clearance at Centralized Parking Plaza.

1.5 The administrative structure of Mumbai Customs Zone II under whose jurisdiction Jawaharlal Nehru Custom House, its CFS and ports fall is depicted as below.



CHAPTER 2: TIME RELEASE STUDY- WHAT & WHY

The Time Release Study (TRS) is a strategic, internationally recognized tool to measure the actual time required for the release and/or clearance of goods, from the time of arrival until the physical release of cargo, with a view to finding bottlenecks in the trade flow process and taking the corresponding necessary measures to improve the effectiveness and efficiency of border control procedures.

2.1 Origin

India ratified the WTO's Trade Facilitation Agreement (TFA) in April 2016 and the same came into force in February 2017. The government has set up Cabinet Secretary-headed National Committee on Trade Facilitation (NCTF) in 2017 for facilitating both domestic coordination and implementation of the provisions of TFA. Since then, a well-structured and comprehensive TRS has been undertaken under one of the focused working areas of NCTF. The National Time Release Study conducted across Seaports, Airports, Inland Container Depots and Integrated Check Posts done at the national level to assess the cargo clearance process of the international trade.

JNCH has also been conducting in-house TRS since 2012, aligning with the provisions recommended by the World Customs Organization (WCO). JNCH stands as one of India's ports with a longstanding tradition of conducting TRS.

2.2 Functional Utility

Time Release Study is a unique tool that countries are recommended to utilize in order to:

- Measure the average time required from the arrival of goods to their physical release for both import and export of cargo;
- Assess the efficiency and effectiveness of each stakeholder in the flow process of cargo;
- Identify bottlenecks affecting the release of goods;
- Obtain empirical evidence for re-structuring existing procedures; and
- Establish a seamless flow of customs clearance.

The TRS measures the total time needed to complete all formalities. In other words, it can determine the time for each separate procedure in the flow process of cargo in the host country and the average time in the movement of cargo between two countries.

2.3 Chronological History

April, 2016	•India ratified the WTO's Trade Facilitation Agreement
August, 2016	•Government of India sets up apex trade facilitation body- the National Committee on Trade Facilitation (NCTF)
July, 2017	•National Trade Facilitation Action Plan(NTFAP) 2017-20 launched
July, 2019	•1st National Time Release Study (NTRS) 2019 carried out across 15 air/land/dry/Seaports including at JNCH
October, 2020	•Policy and guidelines for Inland Container Depots, Container Freight Stations and Air Freight Stations
January, 2021	•NTFAP 2020-23 launched. Target set to clear the import and export consignments within 2 days and 1 day respectively.
August, 2021	•Compliance Information Portal (CIP) launched
December, 2021	•All Category 'B' provisions of TFA implemented before the set timeline i.e. Feb, 2022
January, 2023	•JNCH, TRS 2023 with the theme "Saadhit se Saadhya" aimed to identify the areas of improvement in ART supporting with the statistical data.
January, 2025	•National Trade Facilitation Action Plan (NTFAP) 3.0 (2024-2027) launched with mission to reduce logistics costs and boost export competitiveness.

2.4 TRS Cycle at a glance

The visual representation of a TRS process is given below.

The TRS cycle initiates by examining the progress made thus far, reflecting on achievements and milestones attained. It then transitions towards envisioning what is feasible and attainable objective soon, marking the conclusion of the cycle. This facilitates a gradual evolution in the system, both procedurally and technologically, to meet the targets set under the NTFAP. Additionally, it helps to evolve the solutions, revolutionary changes in existing procedures to address the various bottlenecks identified.

CHAPTER 3: SUMMARY OF TRS, 2025

The Jawaharlal Nehru Custom House (JNCH) has been at the forefront of conducting the Time Release Study in India since 2012. The Time Release Study conducted in 2025 focused on the Bills of Entry and Shipping Bills filed between January 1st and 7th, 2025, for imports and exports respectively at JNCH. Data set of the bills of entry and the shipping bills for the TRS, 2025 study was carefully curated based on the exclusions outlined in the National TRS methodology shared by NCTF.

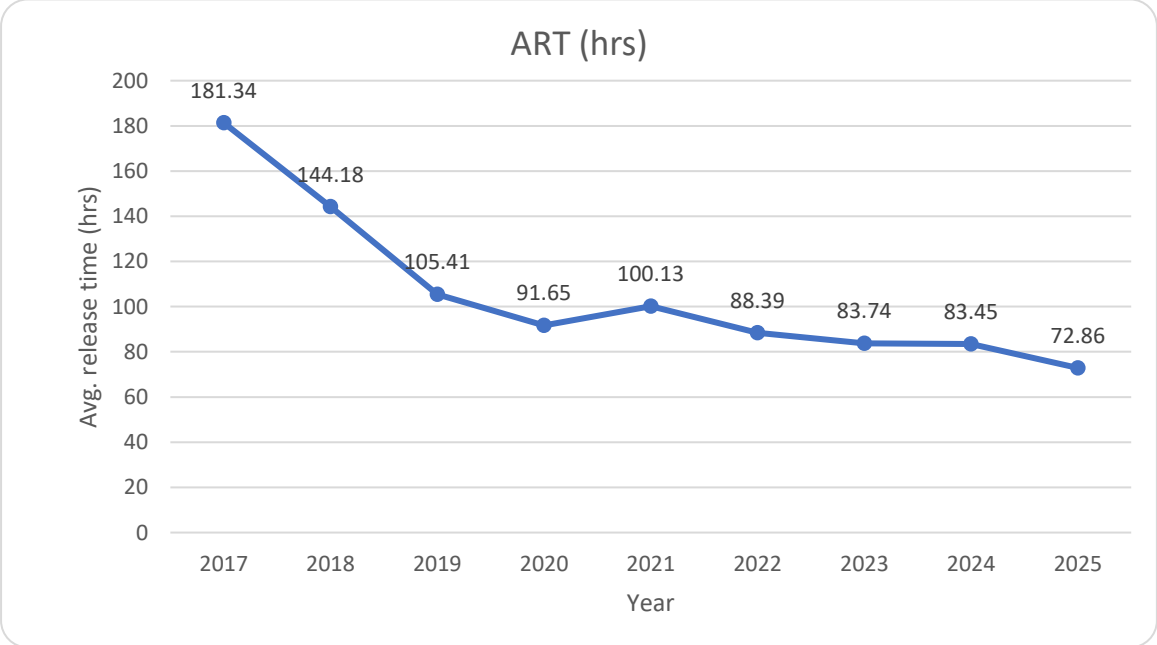
The methodology and sample selection followed the guidelines outlined in the WCO TRS guide version 3 (2018), consistent with previous TRS initiatives undertaken by JNCH and NTRS. The main points and findings from this year's TRS were compared to those from previous years to see what has gotten better and where there could still be room for improvement.

3.1 Highlights / Key findings of TRS 2025

3.1.1 Imports

i) ART over the years:

The Average Release Time (ART) for imports has shown a consistent improvement over successive TRS as shown below:



ART dropped consistently until **2020 (91.65 hrs)** but saw a slight rise in **2021 (100.13 hrs)**. From **2022 onwards**, the decline resumed, reaching **83.45 hrs in 2024** and **72.86 hrs in 2025**. This trend suggests **enhanced customs simplification, digitization, and process efficiency**, making trade clearance faster and more streamlined.

ii) Comparison of Sample sizes

Year	Total BEs filed	BEs excluded (%age of total filed)	BEs analysed
2025	17,821	117(0.65%)	17,704
2024	14,856	259 (1.74%)	14,597
2023	16,953	197 (1.16%)	16,756
2022	15,433	242 (1.60%)	15,191
2021	15,591	439 (2.80%)	15,152

iii) NTFAP Accomplishment - Imports

The NTFAP target aim to clear import consignments within 2 days (48 hours) and export consignments within 1 day (24 hours) for sea cargo. While it's ideal to assess individual performance for imports and exports separately, an attempt has been made to statistically analyze the entire dataset to mitigate variations and conflicts arising from localized issues tied to individual Bills of Entry. Consequently, the concept of Average Release Time for the entire dataset is being employed to evaluate performance against the NTFAP targets.

Year	% of individual BEs having ART within the NTFAP target	% of BEs having overall ART within the NTFAP target
2025	55.15%	89.44%
2024	48.43%	82.81%
2023	42.50%	78.00%
2022	45.00%	80.00%

iv) Within the complete set of TRS Bills of Entry, advance/ prior BEs account for 92.57% (16,389 BEs out of 17,704 BEs).

v) Pre-arrival processing means customs procedures finalized before goods arrival, such as the BE submission to customs by CHA/importer and assessment of these advance/prior BE, upholds a sturdy rate of 95.32% for the total number of advance/prior BE within the set of TRS bills of entry.

vi) AEO, DPD, Regular Importer, Advance/ Prior BE, and Facilitated BE have either reached or are on the verge of attaining the designated NTFAP target.

vii) 97.12% (12,919 BEs out of 13,302) of fully facilitated & 95.74% (13,445 BEs out of 14,045) of facilitated BEs have cleared with overall ART which is within the NTFAP target.

viii) Average release time for the AEO Bills of Entry stands at 52.79 hrs as compared to non-AEO Bills of Entry with 81.34 hrs.

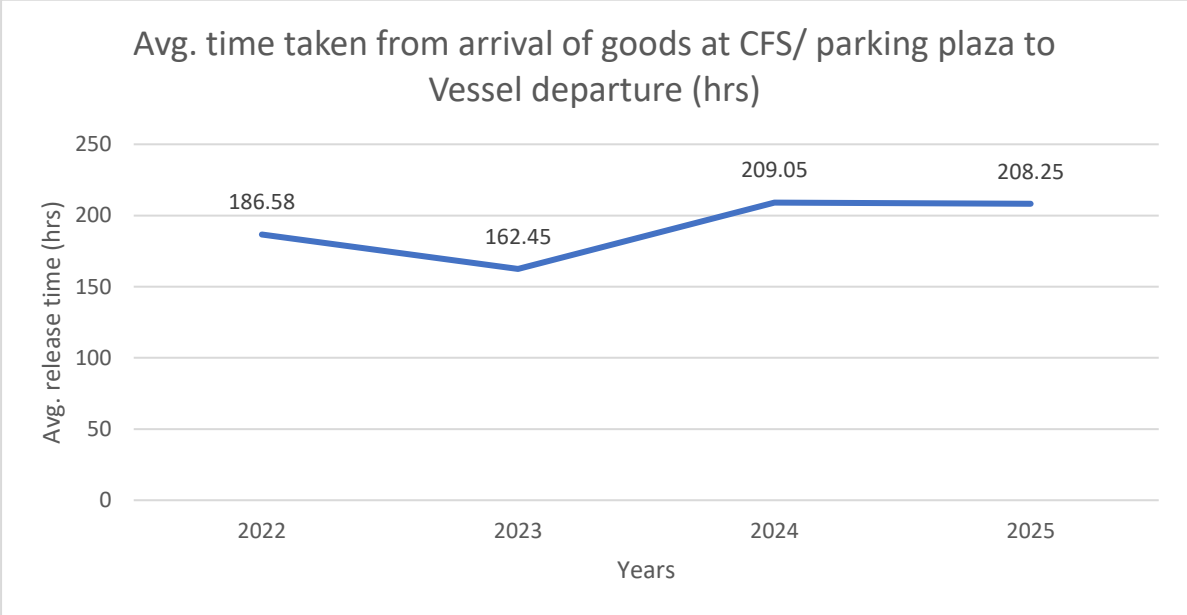
ix) All fully facilitated AEO Bills of Entry and Pre-arrival facilitated AEO Bills of Entry were cleared within NTFAP target time.

x) As expected, the Bills of Entry involving PGA's NOC based on sample testing have higher release time compared to document-based NOC.

3.1.2 Export

i) ART over the years

The Average Release Time (ART) for all the Shipping Bills filed between 1st January 2025 and 7th January 2025 is 208.25 hrs as compared 209.05 hrs for TRS, 2024.



ii) Comparison of Sample sizes and exclusions

Year	Total SBs filed	% age of SBs excluded	SBs analysed
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-Exports:

a) Customs procedures from Goods Arrival to LEO for all sample Shipping Bills within the set of TRS have been completed on an average of 34.24 hours. For DPE, this parameter stands at merely 3.37 hours in 2025.

b) In TRS 2025, 21,438 filed Shipping Bills have been analysed, **marking a 6% increase** from the 20,075 shipping bills analysed during TRS 2024. This uptick is attributed

to a substantial enhancement in data quality maintained by stakeholders associated with customs, leading to a decrease in exclusions from previous years.

c) It is observed that the export ART for cargo moving via the Parking Plaza in 2025 is less than half compared to cargo moving via the CFSs, which reflects the positive impact of the decision to create a Centralized Parking Plaza to integrate the parking of self-sealed export containers at one location instead of multiple CFSs earlier.

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 3 (2018) 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 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 2025 (both days included) for which OOC was issued till 7th February 2025.

b) Stakeholders 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 import cycle.

c) The above two data sets were further collated and validated for TRS, 2025.

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 nos. are used as primary unit.

4.1.3 Exclusions:

a) BEs where out of charge was not granted on or before 07.02.2025.
b) BEs filed during the study period but relate to vessel granted entry inwards before 01.12.2024.
c) Ex-bond Bills of Entry.

4.1.4 Local methodology:

At the JNCH level TRS the bills of entry have been divided into 3 categories for the purpose of analysis as under: -

i) Level of facilitation

a) **Facilitated: -** Assessment may or may not be prescribed (only documentary verification is conducted) and no examination.

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 434 regular importers and 6859 non-regular importers during TRS 2025 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 2025 (both days included) for which vessels departed on or before 7th February 2025.

b) Stakeholders 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) In exports, the major portion of the data are collected from the stakeholders. The above two data sets were further collated and validated for TRS, 2025.

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 nos. are used as primary unit.

4.2.3 Exclusions

a) Shipping Bills where LEO is not granted or vessel has not departed on or before 7th February 2025.

b) Shipping Bills filed but subsequently purged by the system due to non-presentation of goods.

c) While scrutinizing the sample export TRS data, it was observed that the time stamp for certain stages were not in chronological order, which implied that either the data was not captured by the stake holders correctly or not reported properly. For example, in one case the time stamp of gate in of the consignment in CFS/CPP was later than the time stamp of Goods Registration/LEO.

CHAPTER 5: INTRODUCTION TO IMPORTS

5.1 Import Procedure

Step 1: 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 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 on board.
- 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*

Recent amendments to Section 46 of the Customs Act, 1962, introduced through the Finance Act, 2021, have further enhanced the efficiency of the customs clearance process. These amendments mandate the advance filing of Bills of Entry,allowing for pre-arrival processing and assessment of the imported goods, thus leading to significant decrease in release time.

The Bill of Entry serves as a declaration for customs purposes and includes a self-assessment of the duty liability on the imported goods. Additionally, compliance with various non-tariff regulations, which may be in force at the time, must be ensured. These regulations can include various import licensing requirements, health and safety standards, and other statutory controls.

- *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.

- *Fully-Facilitated Bill of Entry*

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:

Here, 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 in E-Sanchit and is also subject to the outcome of a physical examination. The examination can be either a first check (initial inspection) or a second check (more detailed inspection).

5.2 Facilitation Measures Provided to Trade

a. Indian Authorized Economic Operator (AEO) Program

In 2016, the Central Board of Indirect Taxes and Customs (CBIC) launched the Indian Authorized Economic Operator (AEO) program under the aegis of World Customs Organization's (WCO) SAFE Framework of Standards, aimed at securing and facilitating global trade. The AEO program aims to enhance the security of the international supply chain and facilitate the movement of legitimate goods. Entities engaged in international trade that are approved by Customs for complying with supply chain security standards are granted AEO status. Entities with AEO status enjoy tangible benefits, including priority processing and expedited clearance of goods.

b. Direct Port Delivery (DPD) Scheme

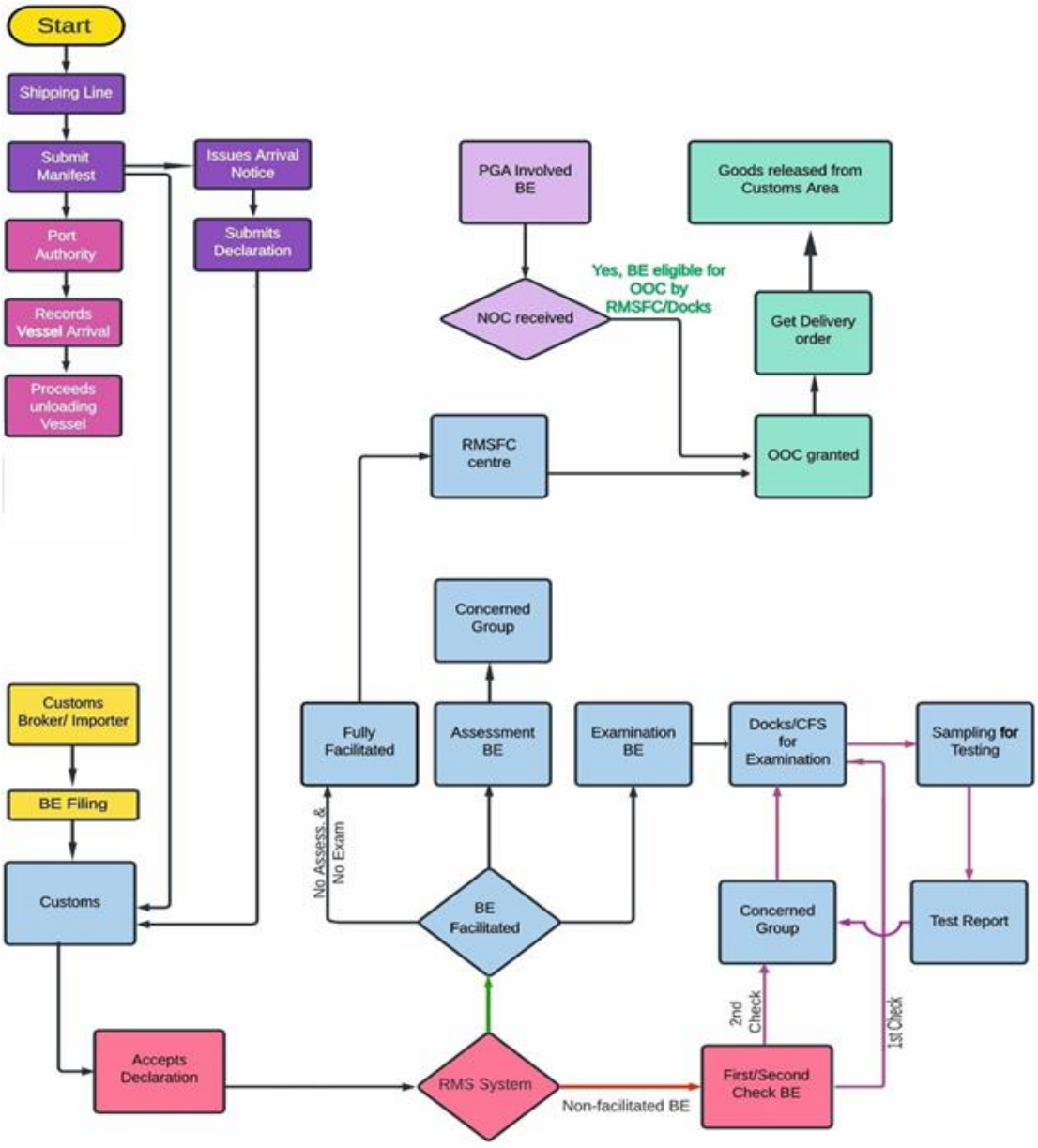
Upon receiving Customs' 'Out of Charge' approval, containerized cargo is delivered directly to the importer at the port gate. This arrangement provides importers with the flexibility to route the container to their preferred location. The scheme thus enables importers to further consolidate the benefits of facilitation. The number of importers utilizing the Direct Port Delivery (DPD) facility has increased significantly, to 18,163 in 2025 from 13,675 in 2024.

c. Single Window Interface for Facilitating Trade (SWIFT)

In numerous cases, the clearance of import cargo 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 report or No Objection Certificate (NOC) is required. To streamline this process, CBIC's Single Window Interface for Facilitating Trade (SWIFT) has integrated six Participating Government Agencies (PGAs) onto a single platform, combining documentation facilities with a common Risk Management System (RMS). The interventions by these PGAs also impact the overall release time of imported goods.

5.3 Journey of an import Declaration/Bill of Entry



CHAPTER 6: IMPORT ANALYSIS

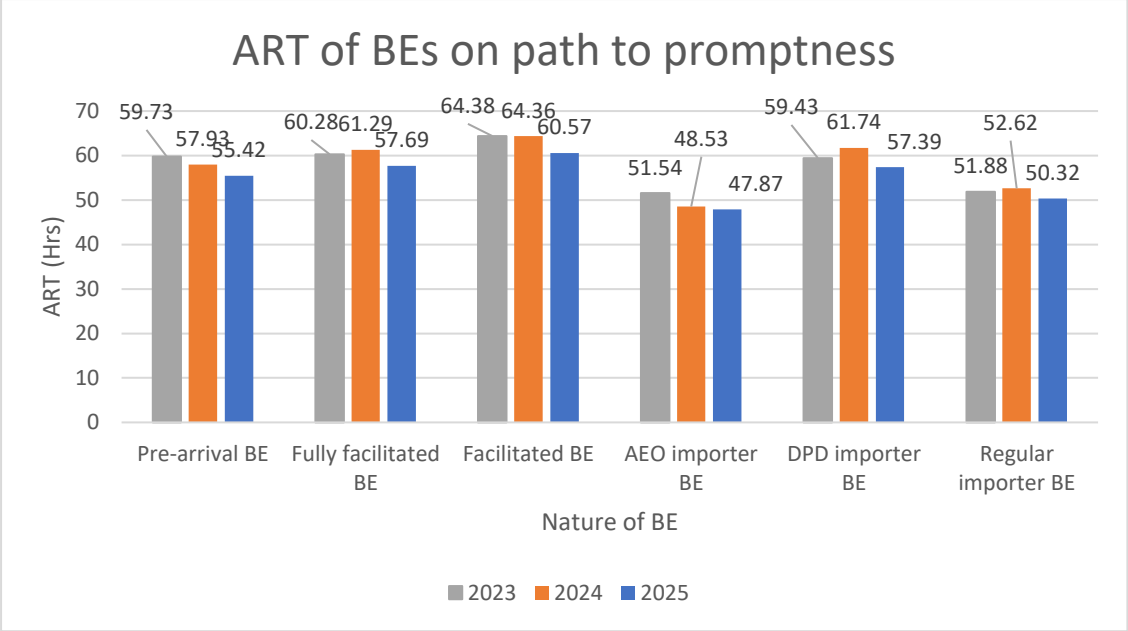
6.1 Four-fold path to promptness: Seamless Customs

In the TRS 2020, the concept of the "Path to Promptness" identifies four crucial characters that can be applied to any Bill of Entry individually or in combination of any four. These characters serve to minimize average release time and represent a comprehensive approach to expediting customs procedures. The following are the four characters identified as four-fold path:

i. Filing of advance Bills of Entry, allowing for pre-arrival processing,
ii. Enhanced levels of facilitation,
iii. Promotion of the AEO scheme,
iv. Increasing utilization of the DPD scheme,

The outcome of the study of the aforesaid parameters of individual Bills of Entry for JNCH, TRS 2025 and their impact on the ART is represented in the table below: -

Nature of BE or importer	% age share in total			% age facilitation level			ART (in hrs) of facilitated Bills of Entry			% age share that meets NTFAP target		
Year	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
Pre-arrival BE	92.88	91.2	92.57	76.13	80.28	81.18	59.73	57.93	55.42	95.15	96.76	97.6
Fully facilitated BE	64.9	72.87	75.14	100	100	100	60.28	61.29	57.69	94.98	95.39	97.19
Facilitated BE	74.7	78.44	79.33	-	-	-	64.38	64.36	60.57	93.08	94.04	95.74
AEO importer BE	28.53	31.18	29.7	89.89	93.65	93.38	51.54	48.53	47.87	99.18	99.92	100
DPD importer BE	63.41	70.17	49.83	80.21	80.74	79.76	59.43	61.74	57.39	95.57	95.35	96.89
Regular importer BE	37.6	33.13	35.94	83.85	90.13	87.62	51.88	52.62	50.32	99.16	98.94	99.64



The Performance Analysis of above categories BE (2023–2025) shows mixed results:

Pre-arrival Bills of Entry (BE):

The high adoption rate of pre-arrival filing has been sustainably maintained above 91% over the last three years, signifying continued importer confidence in advance processing. A notable improvement in Average Release Time (ART) is evident, with a reduction from 59.73 hours in 2023 to 55.42 hours in 2025, reflecting enhanced pre-clearance efficiency. Furthermore, NTFAP compliance has shown a steady increase, reaching 97.6% in 2025, underscoring the effectiveness of advance filing in aligning with national release time benchmarks.

Fully Facilitated BEs:

This category continues to be a cornerstone of trade facilitation. The share of fully facilitated BEs has grown consistently, from 64.9% in 2023 to 75.14% in 2025, reflecting greater coverage under RMS and growing trust in the facilitation framework. The ART has shown improvement, and compliance with NTFAP targets rose from 94.98% to 97.19%, reinforcing the role of RMS in achieving timely cargo clearance without compromise on control parameters.

Facilitated BEs (including partial facilitation):

There is an encouraging rise in the share of facilitated BEs from 74.7% to 79.33%, indicating wider application of facilitation principles. Despite the absence of disaggregated facilitation data, ART performance has consistently improved, and NTFAP compliance climbed to 95.74% in 2025, suggesting that even partially facilitated consignments are increasingly aligning with performance benchmarks.

AEO Importers:

The Authorized Economic Operator (AEO) program continues to yield measurable dividends. The participation level remains strong, and the facilitation percentage has remained very high (above 93%). Importantly, ART has improved significantly from 51.54 hours in 2023 to 47.87 hours in 2025, and NTFAP compliance achieved a perfect 100% in 2025. These figures demonstrate the AEO scheme's success in ensuring expedited clearance for compliant and trusted traders.

DPD Importers:

DPD importers have played a significant role in fast-tracking delivery from terminals. While there was a recalibration in the share of DPD BEs in 2025 to 49.83%, it is to be viewed in the context of broader operational dynamics. Notably, DPD BEs maintained strong facilitation levels (around 80%). The ART of facilitated DPD Bills of Entry has shown reduction over the years and the overall performance remains robust, with around 97% of facilitated DPD consignments meeting NTFAP timelines in 2025.

Regular Importers (non-AEO, non-DPD):

Regular importers have maintained a stable participation rate, with share moving modestly from 37.6% to 35.94% over three years. Encouragingly, ART has improved, and NTFAP achievement share has increased to 99.64%, demonstrating that efficiency gains are not restricted to program-based importers and that systemic improvements are benefiting all categories of stakeholders.

CHAPTER 7: BILL OF ENTRY CATEGORY WISE ANALYSIS

Two parameters have been pointed out for a more in-depth analysis of the Bills of Entry to pinpoint the factors contributing to higher Average Release Time (ART). Below are the same:

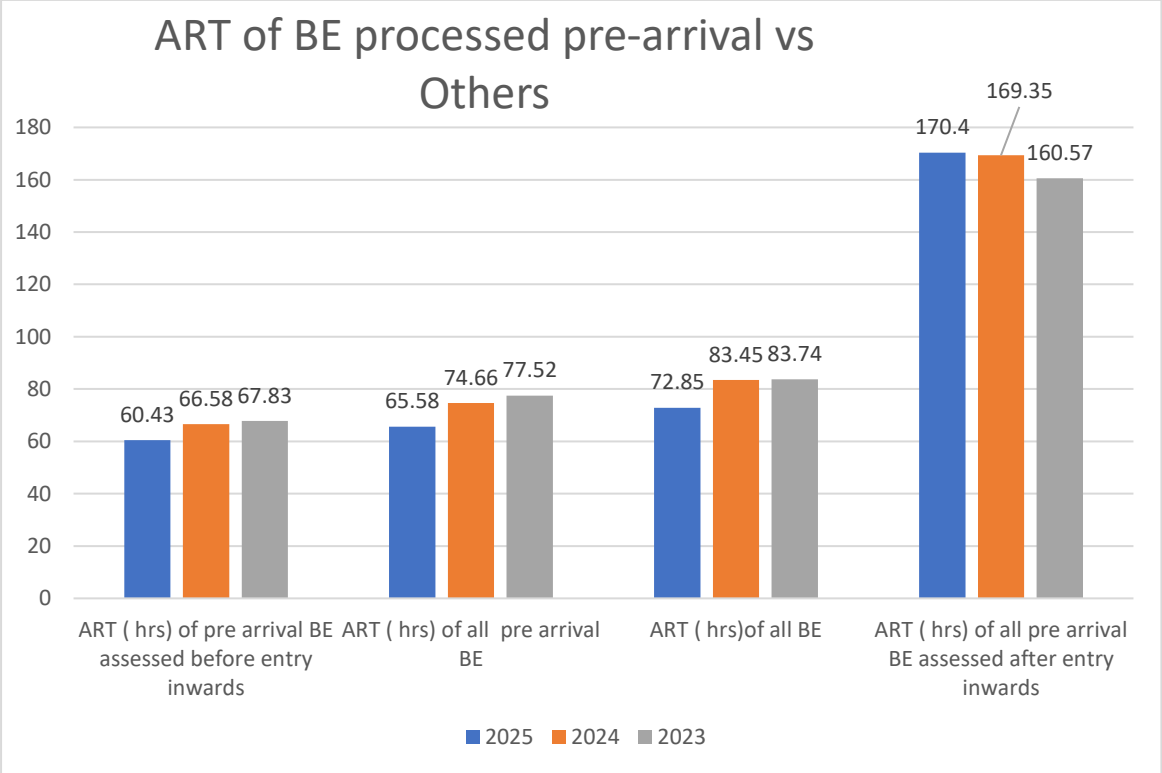
a) Pre-arrival and On- arrival BE;
b) Facilitated and Non-facilitated BE.

This time the study further extended to some more parameters as mentioned below:

a) Comparison in FCL and LCL consignments;
b) Home Consumption Vs Warehousing Bills of entry (Section 59).

7.1 Pre-arrival BE /Advance BE/Prior BE

a) Section 46 (3) of the Customs Act, 1962 as amended in Budget 2021, permits the submission of a bill of entry prior to the arrival of goods, thereby enabling advance filing. This advance filing option allows customs for pre-arrivalprocessing of the bill of entry, potentially reducing the Average Release Time (ART). In TRS 2025, it was noted that out of 17,704 bills of entries, 16,389 (92.57%) were filed in advance, on average approximately 118.88 hours (around 5 days) before the grant of entry inwards.



b) In 95.32 % of pre-arrival BE, assessment was completed on an average of 119.95 hrs before grant of entry inwards translating to better release time. Compared to

this, in 2024, 92.14 % pre-arrival BE were assessed, before grant of entry inwards at an average of 107.67 hrs. The percentage of pre-arrival processed BE before the entry inwards stood at 89.55 in 2023.

Pre-arrival BE assessment	
BE Category	**Number (%age share in total)**
Pre-arrival BE assessed before entry inwards	15,622 (95.32%)
Pre-arrival BE assessed after entry inwards	767 (4.68%)

7.1.1 Regularization of Pre-arrival BE /Advance /Prior BE

i) Pre-arrival 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

Regularization of Pre-arrival BE				
Mode of Regularization	**Number (%age of Pre-arrival BE)**		**%age of Pre-arrival BE (of column 2) assessed before entry inwards**	
Year	**2024**	**2025**	**2024**	**2025**
Auto Regularized	7532 (56.60%)	7559 (46.12%)	94.10	95.88
Regularization through online modeby importer/CB	4743 (35.61%)	6703 (40.9%)	89.35	95.42
Regularized by Officer	1037 (7.79%)	2127 (12.98%)	90.64	92.99
Total	**13312**	**16389**	**92.14**	**95.32**

It has been observed in TRS 2025 that regularization of BEs through online mode by importer/CB has increased by 41% as compared to TRS, 2024 meaning thereby that more and more importers are using the online mode for regularization.

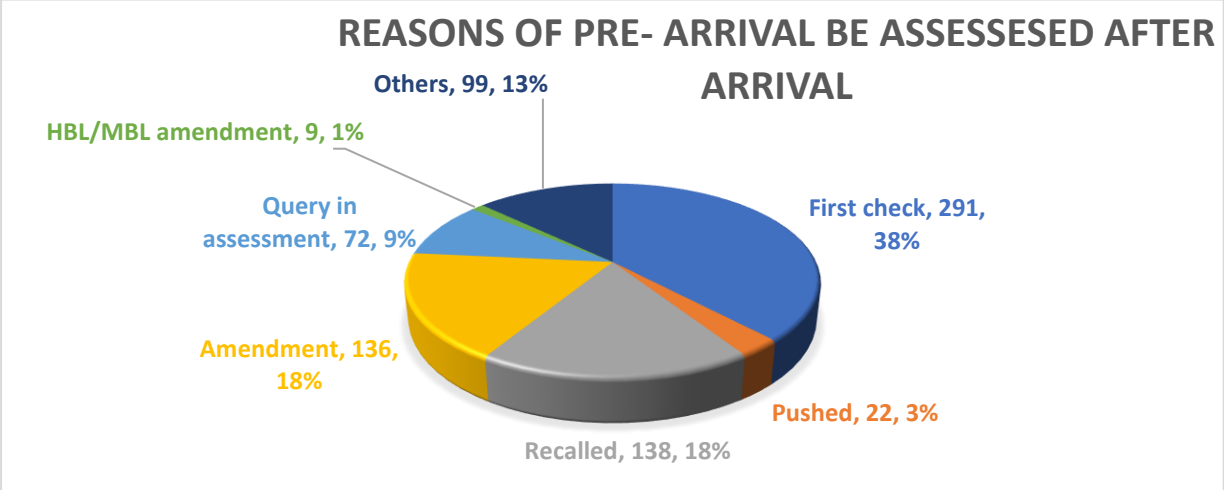
Detailed Analysis of Non-Auto-Regularized BEs is as under:

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)**
Importer/CB	6703	18.43	66.96	6.98
Officer	2127	12.17	67.07	1.46
Grand Total	**8830**	**16.92**	**66.99**	**8.44**

Total 8830 Bills of Entry regularization was not done automatically by 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 8.5 hrs which is substantial.

7.1.2 Reason mapped for delay in assessment:

In remaining 767 BEs (Prior BEs where assessment is after entry inwards), assessment was completed in an average time of 110.61 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 more reasons for the delay in assessment of these BEs are mapped below-



Recommendation 1:

a) In the line of TRS, 2023 recommendations, JNCH has issued a Public Notice 13/2024 dated 23.02.2024 describing the procedure of amending bills of entry online through ICEGATE portal, making amendment process easier and less costly. To further improve this, it is important to understand the root reasons for these amendments i.e. unavailability of complete information or documents, or are they a result of a lack of knowledge /competence among customs brokers?

b) It is observed that the processes which are completed in the online mode by the importer through their CB like BE regularization, BE amendment etc. take fewer hours for both compliance and completion.

c) Further, it is also noticed that many amendments are for want of a change in details like MBL/HBL no. and date, number of packages, UQC etc. These errors in details are mostly result of human intervention. Thus, it will help in reduction in amendment requests if all the identified fields for such details can be equipped with a double check verification at the time of filing of BE through the RES package. The same can be achieved by way of a concept of 'Maker' & 'Checker' or by way of introducing an extra field for verification and confirmation of input data. Necessary changes will need to be made in the ICEGATE RES application package.

7.2 On-arrival BE

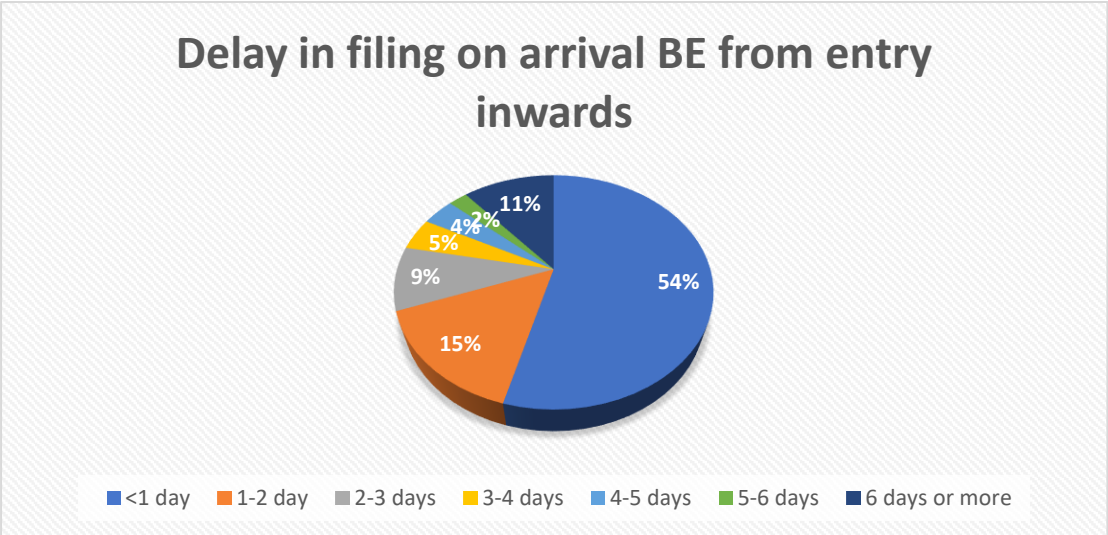
A total of 1,315 on-arrival Bills of Entry, constituting 7.40% of the total, were filed, with an average time of 58.30 hrs after the entry inwards was granted and their release time was 163.55 hrs.

Compared to this, a total of 1,285 on-arrival Bills of Entry, constituting 8.80% of the total, were filed,with an average time of 58.36 hrs after the entry inwards was granted and their release time was 174.57 hrs in 2024.

It is noted that the Average Release Time of all pre-arrival BEs is 40.10% that of all on-arrival BEs.

Average Time taken by these 1,315 BE between BE filing to Out of Charge, stands at 106.35 hrs, down from 125.88 hrs recorded during TRS 2024.

In this category, registration of goods was delayed by an average of 109.55 hrs.



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 House Agent, as well as the importer's desire for quick cargo clearance.

Recommendation 2:

As observed from the aforesaid analysis, the average 58.30 hours extra taken in filing these 1315 BEs could have been avoided by the importers/CBs and adverse impact of the same on the overall ART would have been eliminated. Thus, it is recommended that the Importers are suitably encouraged to file Prior Bill of Entry.

7.3 Facilitated BE

The level of facilitation provided by RMS stands out as the primary factor affecting the overall release time, given that the customs clearance duration for facilitated cargo is significantly shorter compared to non-facilitated cargo. CBIC has enhanced the levels of facilitation effective from July 15, 2021.

The ART for different level of facilitated bills of entry are as under:

Facilitation level	Count of BEs (%age of total BEs)		ART (in Hrs)	
	2024	2025	2024	2025
Fully Facilitated	10638 (72.87%)	13302 (75.15%)	61.29 Hrs	57.69 Hrs
Facilitated	11451 (78.44%)	14405 (81.37%)	64.66 Hrs	60.57 Hrs

12919 BEs (97.12 %) of fully facilitated category were cleared with an overall ART of 48 hrs, thus, achieving NTFAP target. 8741 (65.71%) fully facilitated BEs had individual release time within 48 hrs and the rest are released beyond 48 hrs.

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 the table below:

Reason of delay	No. of BEs	% of fully facilitated BE
Delay in BE filing	275	2.07
Duty payment	1887	14.19
Goods registration	929	6.98
Delay in Query response	964	9.49

Delay factors such as delay in BE filing, duty payments, goods registration and query responses can be mitigated by encouraging the trade community and CHAs to minimise the delays, thereby reducing the ART.

Further, analysis shows that in case of fully facilitated BEs, queries by RMSFC/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.

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 is 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 OOC officer, are routed to the TSK, so that one part of the journey of the Bills of Entry can be reduced.

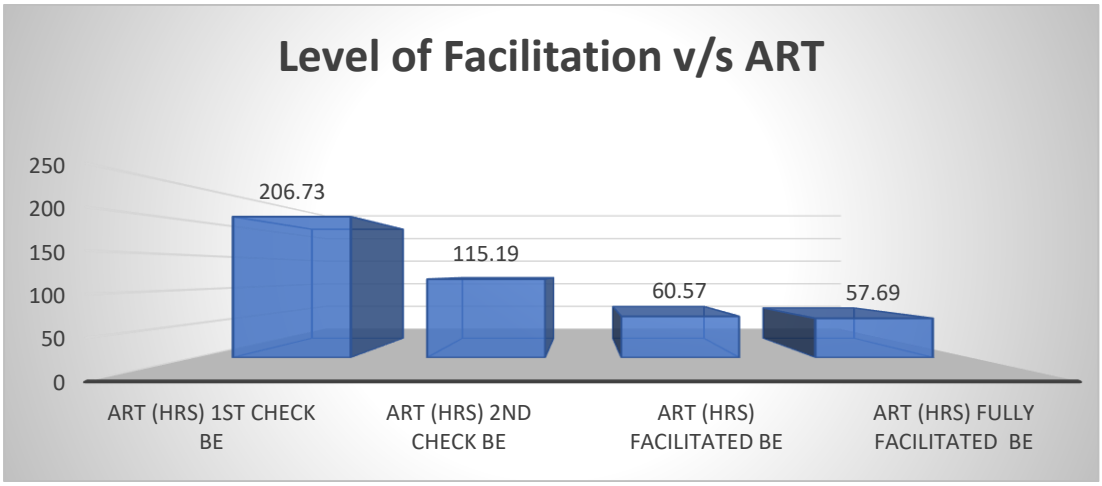
Recommendation 3: The route of BE during its journey in ICES may be modified to route the facilitated BE to TSK first for verification of COO certificate, and then send the BE to OOC officer. This is expected to reduce ART of such BEs.

7.4 Non-Facilitated BE

Within the set of TRS bills of entry, 3249 BE (18.35%) were subjected to Second Check examination with their average release time being 115.19 hrs.

Within the set of TRS bills of entry, 334 BE (1.88%) were subjected to first check assessment and their average release time was 206.73 hrs. The fastest BE in this category was cleared within 33.50 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 targeted approach for reducing ART for certain commodities for which first check assessment can be expedited.

Following is the comparison bar chart for ART of different level of facilitated or non-facilitated BEs:



From bar chart, it is observed that there is a proportionate relationship between the level of facilitation and the ART of Bills of Entry. Additionally, for non-facilitated Bills of Entry, although they are fewer in number, those undergoing first check assessment exhibit a higher overall ART compared to those undergoing second check assessment.

Moreover, there is a requirement to enhance the Risk Management System's (RMS) risk profiling capabilities to ensure that facilitation levels can be applied effectively, while maintaining appropriate checks and balances. Strengthening of RMS risk profiling system will enable a more precise determination of when and how facilitation measures can be appropriately utilized, optimizing both efficiency and compliance.

7.5 FCL VS LCL Consignment BE

The nature of the cargo load affects the overall release time but since it is not inherent to the import processes and stands as an independent factor that's why it has been incorporated into the report. Below are the release times for total Full Container Load (FCL) vis-à-vis Less than Container Load (LCL) consignment bills of entry:

Cargo category	Count of BE (% age of total BEs)	ART (in hrs)
FCL	12,494 (70.57%)	78.94
LCL	5,210 (29.43%)	58.26

The Average Release Time for LCL cargo BEs is less than for FCL cargo by around 20 hrs.

However, during the analysis of non-facilitated FCL/LCL consignments BEs which are selected for examination, there is a contradictory result shown as below:

Cargo category	Non-facilitated BEs (% age of total BEs)	ART (in hrs)
FCL	2,929 (16.54%)	119.30
LCL	730 (4.12%)	122.89

Despite the less cargo load, the ART of LCL consignment BEs is higher. This is attributed to the additional step of de-stuffing and the segregation of cargo at the CFS station on importer-wise basis. Furthermore, LCL consignments are typically imported by small-scale or irregular importers who may have less familiarity with customs procedures that could led to higher ART. 552 BEs out of 730 non- facilitated LCL consignments BEs are filed by non-regular importers.

7.6 Home consumption Vs. Warehouse BE

As per the WCO definition of release time, goods for warehousing are not included in the study of release time as these goods are released into the economy later. However, to an extent, the processing of warehousing bills of entry are like bills of entry for home consumption, therefore, these have been included in the time release study. The release time for warehousing vs home consumption bills of entry is as under:

BE category	Count of BE (% age of total BEs)	ART (in hrs)
Home Consumption	17,111 (96.65%)	71.68
Warehouse	593 (3.35%)	106.85

While the count of warehousing bills of entry is very low as compared to home consumption, but the ART for them is substantially higher than the release time for home consumption BEs as shown in table above. This may be due to reasons that there are a

few extra steps involved in release of warehousing goods such as triple duty bond, space certificate, Annexure-C etc. which increase their release time vis-à-vis home consumption.

If we account for the additional time consumed by warehouse Bills of Entry (BEs) compared to home consumption BEs, they extend the overall release time by approximately 1.17 hour and this needs to be improved for lowering the ART.

CHAPTER 8: ANALYSIS OF CFS BASED IMPORTS

8.1 CFS Performance in Clearance of Non-Facilitated Bills of Entry

Examination and subsequent OOC of non-facilitated BE is undertaken in 33 CFSs of Nhava Sheva. The sub-process in CFS includes seal cutting, container landing, destuffing, invoicing and payment for CFS services, issuance of delivery order, etc.

To isolate the performance of the individual CFSs with respect to the various operations/functions performed by them, the release time between registration to out of charge in respect of second check BEs involving examination but excluding the following criteria, was calculated for all CFS:-

- involving PGA NOC; or
- involving scanning and marked suspicious; or
- involving COO defacement; or
- not assessed before entry inwards; or
- if involving amendment, then not amended before registration; or
- duty not paid before CCV; or
- any combination of the above criteria.

In this manner 612 BEs with average time of 47.00 hrs taken from registration to Out-of-Charge cleared through these CFSs, were taken for further analysis. The ART for these BEs was 144.96 hrs which includes 97.96 hrs taken from entry inwards to registration.

Comparative analysis of LCL vs FCL consignments without interdictions (Avg.time in hrs)				
Category	**Count of BE**	**ART**	**Registration to OOC**	**Entry inwards to Registration**
FCL	535	136.32	43.97	92.35
LCL	77	205.03	68.08	136.95
Total	612	144.96	47.00	97.96

Recommendation 4:

i) For the various operations performed within a CFS, the time stamp for each of the processes are not available as the same are not automated. The CFSs should be encouraged to adopt the best practices both domestic and international and update their system of time management. Some of the identified processes which need automation and infrastructure upgradation, which can positively contribute in the reduction in the ART, are: -

a. Proper planning for stacking of Cargo for easy and timely access,
b. Request for container grounding & destuffing,
c. Request for seal cutting,
d. E-invoicing, E-payment,
e. Delivery Order based on Customs OOC to be communicated online.

Next TRS may study the efficiency of each of the said identified processes, if the time stamp is made available.

Further, amendment may be made in Handling of Cargo in Customs Areas Regulations, 2009 to make it mandatory for CCSPs to automate their processes including E-invoicing, E-payment and E-delivery order for efficiency and transparency in their working of CCSPs.

8.2 Analysis of physical release of cargo through CFS

The cargo clearance process is deemed to be completed with the grant of out of charge in the Customs automated ICES system. Hence evacuation of cargo after the grant of OOC does not impact the total import release time. However, the time taken after Customs OOC to Final Gate Out is still very high.

The WCO Time Release Study (TRS) guidelines aim to measure the time from the arrival of cargo to its final release into the economy. In our local TRS, we have also calculated the gate-out time for both Full Container Load (FCL) and Less than Container Load (LCL) cargo to provide an understanding of the actual release time of goods into the economy.

This analysis relies on the gate-out time stamps provided by all the Container Freight Station (CFS) custodians under the jurisdiction of JNCH. Out of 17,704 bills of entry, only 14,578 were qualified for this analysis, as gate-out timestamps was not provided by the respective custodians for the remaining bills of entry. This also includes the facilitated bills of entry or DPD featured bills of entry for which preferred delivery CFS is opted, or containers force moved to CFS from terminals for delivery purpose.

The local TRS is studying on the bills of entry number as primary data set key. However, the movement of goods is recorded based on containers numbers by all the Custodians. When calculating the Average Release Time (ART), the data pertaining to each container must be mapped with the corresponding bills of entry that were filed. If a bill of entry includes multiple containers, the ART varies for each container due to differences in their Gate-out timestamps. However, the container with the lowest ART is chosen for ART calculation instead of being randomly selected.

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

Average time taken for movement of import goods					
Cargo category along with BE facilitation	**Count of BE**	**%age of total BE**	**ART from Entry inwards to OOC**	**Average time from OOC to CFS gate-out**	**ART for physical release of goods**
FCL	**10108**	**69.34**	**78.16**	**71.72**	**149.88**
1st Check	260	1.78	199.02	26.12	225.14
2nd Check	2181	14.96	108.16	42.85	151.01
Facilitated BEs	7667	52.59	65.52	81.47	146.99
LCL	**4470**	**30.66**	**58.71**	**50.74**	**109.45**
1st Check	29	0.20	239.44	62.15	301.59
2nd Check	609	4.18	119.47	33.71	153.18
Facilitated BEs	3832	26.29	47.69	53.36	101.05
Grand Total	**14578**	**100.00**	**72.19**	**65.29**	**137.48**

On perusal of the table above, it has been observed that Facilitated BEs consistently show shorter ARTs in both FCL and LCL categories, indicating that facilitation measures effectively speed up the release process.

First Check BEs, particularly in the LCL category, and Second Check BEs have longer ARTs compared to facilitated BEs, indicating that the examination process within CFS is rigorous and time-consuming.

However, after obtaining the Out of Customs Charge (OOC), First Check and Second Check BEs show shorter times for the physical release of cargo compared to facilitated BEs. This suggests that representatives appointed by the trade for cargo examination often expedite arrangements for the cargo's gate-out once the OOC is secured. This could be due to pre-planned logistics and immediate actions taken to move the goods quickly through the final stages of release, minimizing any additional delays post-OOC.

FCL cargo generally takes less time from OOC to CFS gate-out compared to LCL cargo

because FCL delivery does not require loading the cargo onto vehicles for gate-out except in case of de-stuff delivery.

The top 10 performing CFS are as under along with their average release time ofphysical cargo: -

CFS Name	Count of BE	ART for physical release of goods (in hrs)
Ocean Gate Container Terminals Private Limited	146	98.24
Balmer Lawrie CFS	588	105.23
Ameya CFS	743	108.81
Punjab State Container & Warehousing Corporation	583	114.07
Apollo Logisolutions Ltd.	220	117.05
Gateway Distriparks Limited	1429	117.84
Allcargo Terminals Limited	1269	118.08
DRT-CFS	229	120.35
CWC IMPEX	826	123.25
SEABIRD MARINE SERVICES PVT LTD	672	124.68

There is considerable time taken by custodian, shipping lines and importers in getting the final release of the goods after customs out of charge. Further, it shows that while the increased level of fully facilitated bills of entry has reduced the time for customs clearance, it has not improved the final gate out time taken for this category of bills of entry and therefore the purpose of facilitation to grant faster delivery of goods to importers is getting hampered.

CHAPTER 9: AUTHORIZED ECONOMIC OPERTAORS

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.

9.1 Comparative Analysis of AEO and Non-AEO

1031 AEO importers filed 5259 BEs which were cleared with ART of 52.79 hrs as compared to ART of 81.33 hrs for non-AEO importers' BEs.

Of the 5259 AEO BEs, 4805 BEs (91.36%) were fully facilitated and cleared with average release time of 46.81 hrs as compared to average release time of 63.84 hrs of fully facilitated non-AEO BEs (8497 BE). ART for facilitated-AEO-Pre-arrival BEs was within NTFAP target, thereby achieving 100% target for such category of consignments.

Category of BE	Number of BE		% age facilitation		ART (in hrs)	
	2024	2025	2024	2025	2024	2025
Non-AEO BE	10045	12445	71.55	73.39	96.56	81.33
All AEO BE	4552	5259	93.65	93.38	54.53	52.79
Facilitated AEO BE	4263	4911	-	-	48.53	47.87
Facilitated-Pre-arrival AEO BE	4089	4721	-	-	43.62	42.61

The Average Release Time of 52.79 hrs for AEO clients is much lower than the overall release time of 72.86 hrs in 2025. It is observed that higher facilitation level in case of AEO BEs and the impact of the higher facilitation level is seen in the decreased ART of the AEO BEs. Further, in the case of Non-AEO BEs, the ART is much higher in comparison to AEO BEs.

Further, reasons of delay in ART of AEO BEs have been analyzed and it has been found that substantial delay took place for certain specific stages viz. BE Regularization, Goods

Registration and Duty Payment. It was also noticed that on- arrival BEs adversely impacted the overall ART of AEO BEs.

Stage-wise AEO BE Movement delay analysis (Average Time in hours)						
Reason for delay	Fully facilitated BE		Facilitated BE		Second Check BE	
	Pre-arrival BE	On-arrival BE	Pre-arrival BE	On-arrival BE	Pre-arrival BE	On-arrival BE
ART	41.42	179.10	42.61	179.27	101.34	222.27
Count of BE	4617	188	4722	189	292	30
Delay in BE Regularization (in hrs)	9.28	-	9.60	-	10.84	-
Weightage (%) of Non-Auto-Regularization in overall delay in ART	3.32	-	3.51	-	0.25	-
Delay in Goods Registration fromBE regularisation (in hrs)	11.80	-	11.76	-	53.69	-
Weightage (%) of late Goods Registration in overall delay in ART	4.22	-	4.31	-	1.22	-
Delay in Duty Payment (in hrs)	43.96	97.42	43.39	97.04	33.52	50.12
Weightage (%) of late payment in overall delay in ART	15.74	1.42	15.88	1.42	0.76	0.12

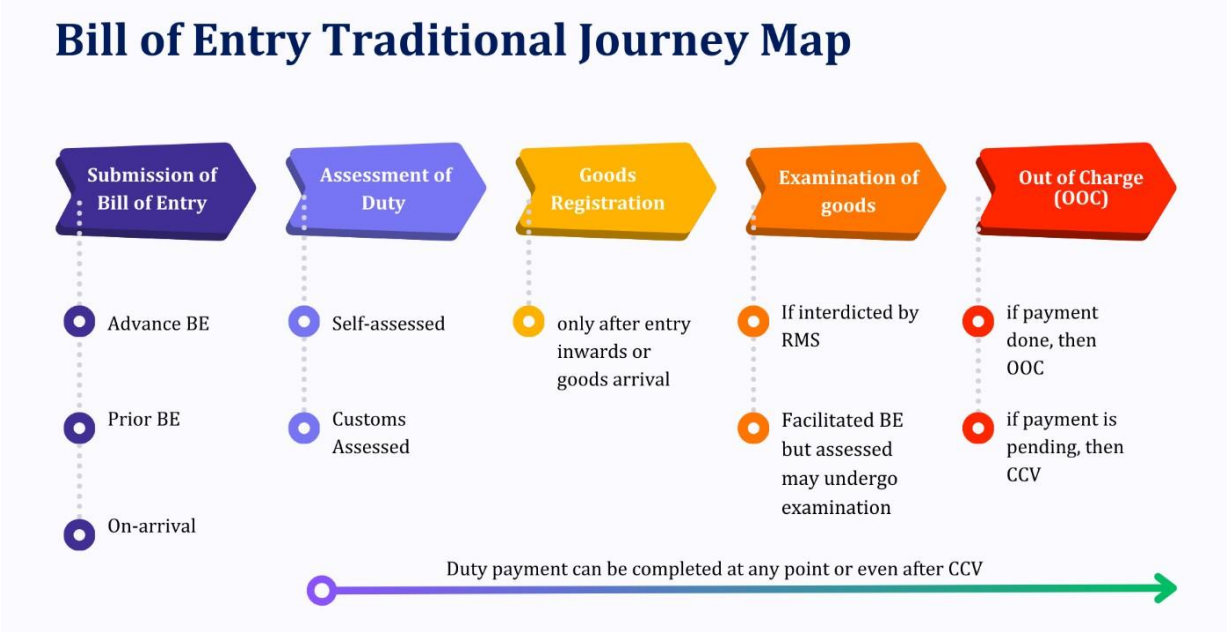
ART of Non-AEO importers: Regarding Non-AEO clients, it has been observed that less than 50% of Bills of Entry had individual release time within 48 hrs, and less than 85% of BEs were cleared with an overall average release time within NTFAP target i.e. 48 hrs. Hence, there's significant potential for improving the release times for Non-AEO clients.

CHAPTER 10: 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

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 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 Submissionand Out of Charge (OOC) phases.



10.1 Submission to Assessment

In the scenario of the Faceless Assessment under NAC, Bills of Entry (BEs) flagged for assessment by 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, 3369 BEs were selected for assessment. The same were assessed in an average of 41.48 hrs from time of filing of respective BE with the ICEGATE. The comparative average time taken by 3369 BE in this stage at FAG and PAG is mapped in Table below:

Table 8: BE Submission to Assessment (Average Time in hrs)						
Category of BE	Faceless Assessment Groups			Port Assessment Groups		
	At INNSA1	Other than INNSA1	Total	Pushed to PAG	Recalled BE	Total
All BE	350 (23.44)	3019 (43.58)	**3369 (41.48)**	57 (268.55)	233 (173.54)	**290 (192.21)**
Second Check Bills of Entry						
All 2nd Check BE	343 (16.92)	2714 (22.42)	**3057 (21.79)**	37 (223.34)	231 (171.06)	**268 (178.27)**
BE not involving Query	280 (11.74)	2165 (12.35)	**2445 (12.26)**	4 (28.72)	135 (147.24)	**139 (143.81)**
BE involving queries	63 (39.92)	549 (62.13)	**612 (59.84)**	33 (246.93)	96 (204.56)	**129 (215.40)**
BE involving Amendments	92 (40.40)	609 (46.38)	**701 (45.59)**	25 (200.28)	95 (192.04)	**120 (193.76)**
BE involving both queries and amendments	33 (59.17)	281 (74.29)	**314 (72.7)**	21 (232.95)	56 (207.13)	**77 (214.17)**
First Check Bills of Entry						
1st Check BE	7 (342.83)	305 (231.88)	**312 (234.37)**	20 (352.19)	2 (459.89	**22 (361.98)**

Observations from the above table reveal that BEs processed at INNSA1 FAG consistently exhibit shorter assessment time as compared to other FAGs for both the first check as well as second check BEs. Regarding response time post-query, data indicates that INNSA1 FAG shows greater responsiveness than its counterparts. When assessment necessitates amendments, FAGs aside from INNSA1 typically take a little longer to respond, highlighting INNSA1's agility in this aspect.

Further, BEs pushed from other FAGs to INNSA1 PAG and the RMS assessed BEs recalled for some amendments in PAG inherently show greater assessment time. Since more than 95% of bills of entry undergo assessment prior to goods arrival, the time spent on assessment does not significantly impact Average Release Time (ART).

10.1.1 Query Analysis in Assessment

Out of the total assessed BEs, **561** BEs, other than first check BEs, involving queries are further categorized as below:

Table 9: Impact of queries in BE Assessment (Average Time in hrs)							
BE involving queries		Faceless Assessment Groups			Port Assessment Groups		
		At INNSA1	Other than INNSA 1	Total	Pushed to PAG	Re-called BE	Total
Single Query	Count of BE	39	522	**561**	16	28	**44**
	Query Response	41.74	48.42	**47.96**	42.63	66.49	**57.81**
	Last Query Reply to Assessment	4.76	12.18	**11.66**	63.18	47.84	**53.42**
	Submission to Assessment	81.57	125.76	**122.69**	202	243.19	**228.21**
Multiple Query	Count of BE	4	92	**96**	34	10	**44**
	Query Response (First to Last Query Reply)	60.19	149.54	**145.82**	246.90	168.08	**228.99**
	Last Query Reply to Assessment	8.08	22.12	**21.54**	58.34	61.08	**58.96**
	Submission to Assessment	122.90	227.64	**223.27**	329.24	432.98	**352.82**

Observations from the above indicate that queries significantly extend assessment durations at both INNSA1 FAG and other FAGs. The response time by the trade to queries surpasses approximately 50% of the total assessment time. Moreover, there's a direct correlation between the number of queries and assessment duration.

10.1.2 Differentiation of Assessment time taken at various FAGs

It is observed in TRS that the average time taken for assessment by ICD FAGs are greater than the Seaport FAGs and Air Cargo FAGs.

Average time taken for Assessment by Seaports/Air Cargo/ICDs		
Customs Location	**Count of BE**	**Average Time for Assessment**
Air Cargo	988	39.89
ICDs	353	61.24
Seaports	2085	45.11
Grand Total	**3426**	**45.27**

Of the 3426 BoE originally selected for Assessment and forwarded to Faceless Assessment, 57 Bills of entry were returned to Port Assessment Group and thus effectively 3369 BoE were assessed under Faceless Assessment.

Recommendation 5:

a. CBIC may consider re-routing of BE pending for first response beyond 3 hrs tothe 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 eachAssessing Officer to make him aware of the pendency at any point of time as per his work allocation.

10.2 Assessment to Goods Registration

Goods registration can be done of a pre-arrival BE only after the completion of regularization and assessment process. In 15,622 Pre-arrival BEs, where assessment was completed on an average of 119.96 hrs before grant of entry inwards, the delay in goods registration process mapped in the table below for 2025 vis-à-vis 2024.

Year	Count of Pre-arrivalBEs assessed before entry inwards	Avg. Delay in Goods Registration from Entry inwards (Hrs)	BE regularization to Goods Registration (Hrs)
2023	13934	34.64	20.51
2024	12266	26.64	18.49
2025	15622	23.57	13.69

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

The impact of delay in registration, on ART, of different categories of BEs is mapped below

Delay in goods registration						
	Fully Facilitated BE		Facilitated BE		Second Check BE	
	Pre-arrivalBE	On-arrivalBE	Pre-arrivalBE	On-arrivalBE	Pre-arrivalBE	On-arrivalBE
ART (in hrs)	52.53	150.98	55.42	153.25	63.25	159.26
Delay in goods Registration (hrs)	21.99	40.54	22.39	40.54	23.78	37.07
Count of BE	12605	697	13305	740	16098	1272
Weightage (%) of delay in overall ART	21.49	2.19	23.09	2.32	29.68	3.65

There is a substantial delay in registration of Facilitated BEs and Second Check BEs which is contributing towards higher release time. This, coupled with the non-auto regularization of the pre-arrival BEs, is one of the major reasons which enhance the ART.

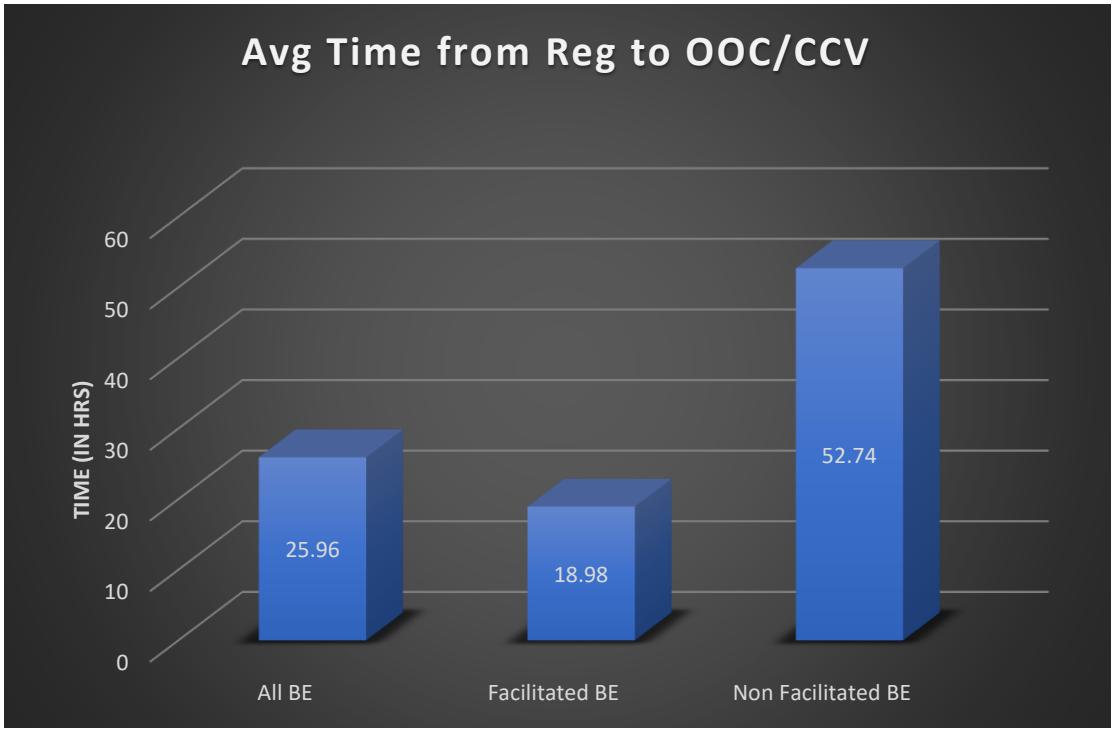
Recommendation 6:

One of the major factors which contribute to higher ART is the delay in registration of the goods. After completion of 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.

10.3. Registration to CCV/OOC

After goods registration, depending upon the RMS facilitation level, BE is routed for 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 1st check or 2nd 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 ICES system.

Recommendation 7:

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 11: IMPORTANT FACTORS IMPACTING ART

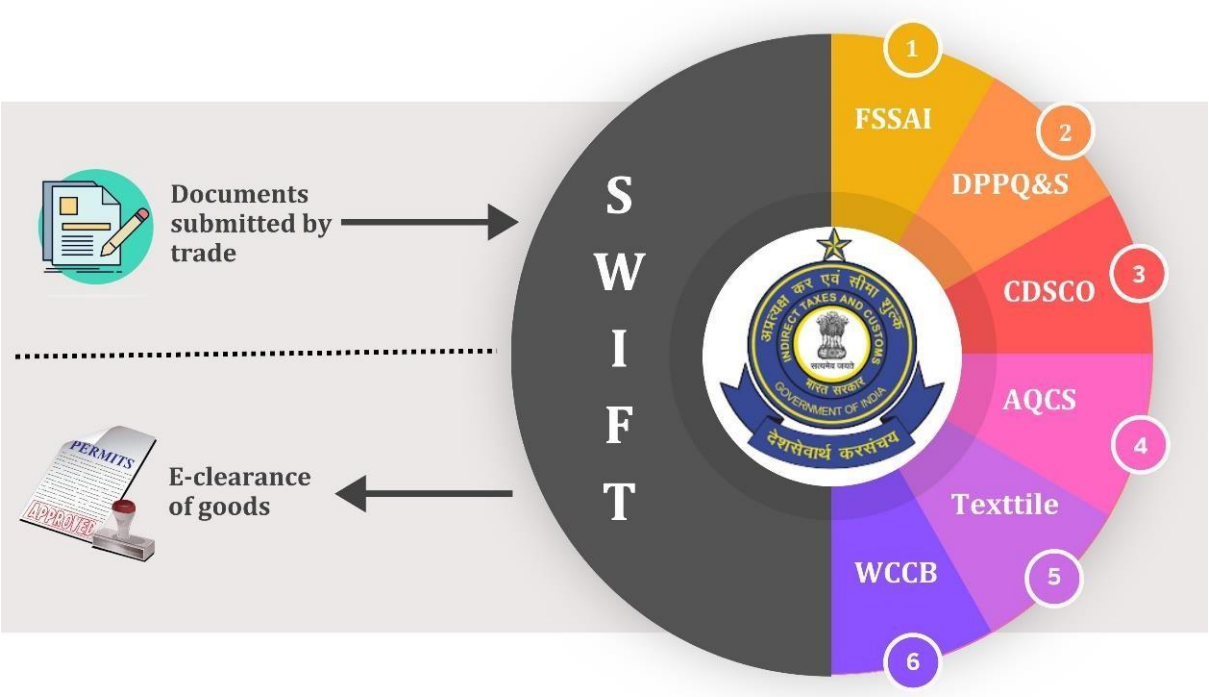
It is observed that the following factors attributed to increased ART.

- 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/RMSFC officer.

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

11.1 PGA NOCs 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 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.



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 on-board Customs ICES, exchanging data and are focused on as a part of TRS 2025 are as under: -

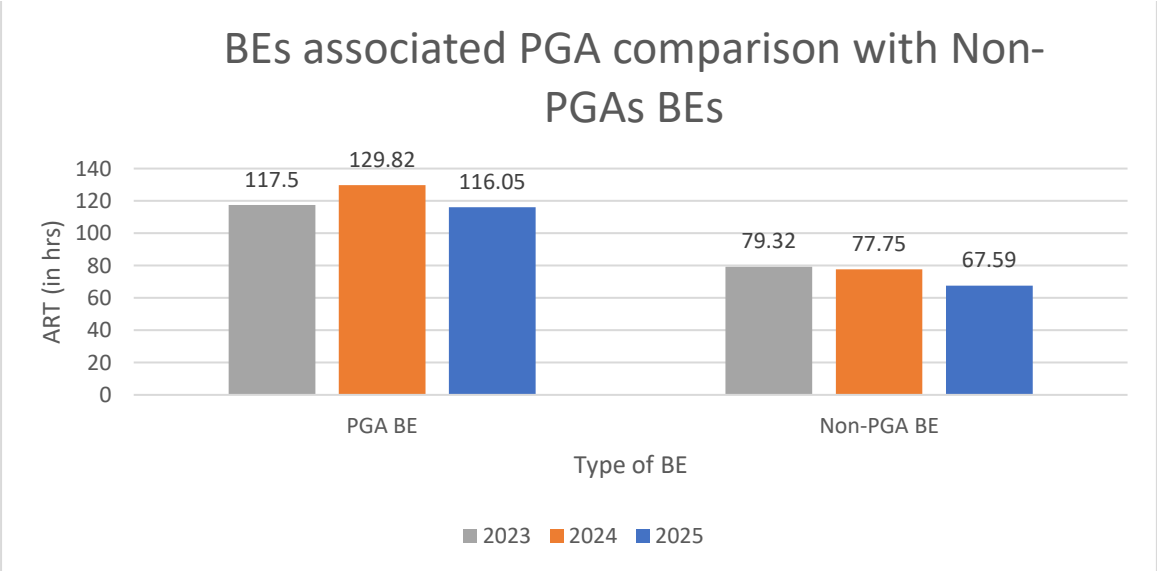
- FSSAI- Food products
- Additional Drug Controller- Medicines, drugs and Medical Devices
- Plant Quarantine- Plant based products
- Animal Quarantine-Animal based products
- Wildlife Control Board- Certain products made of wildlife skins etc.
- Textile Committee

PGA NOCs prescribed in 1923 BEs were analyzed as below-

Average release time of PGA BE									
Nature of BE	**Count of BE**	**%age share in totalBE**	**Count of BE**	**%age share in total BE**	**Count of BE**	**%age share in total BE**	**ART in Hours**		
Year	**2023**		**2024**		**2025**		**2023**	**2024**	**2025**
PGA BE	1941	11.58	1598	10.95	1923	10.86	117.50	129.82	116.05
Non-PGA BE	14815	88.41	12999	89.05	15781	89.14	79.32	77.75	67.59
PGA advance BE	1813	10.82	1430	9.80	1774	10.02	111.80	117.76	105.17
PGA facilitated BE	1471	8.77	1286	8.81	1604	9.06	108.32	116.12	109.9
PGA AEO BE	363	2.16	399	2.73	545	3.08	96.02	91.9	105.61
PGA on-arrival BE	128	0.76	168	1.15	149	0.84	198.21	232.55	245.62
PGA non-facilitated BE	470	2.80	312	2.14	319	1.80	146.22	186.31	146.96
PGA Non-AEO BE	1578	9.41	1199	8.21	1378	7.78	122.44	142.44	120.18
C Drugs SCO	800	4.77	659	4.51	836	4.72	84.42	84.2	90.03

BE									
Wildlife CCB BE	14	0.08	6	0.04	9	0.05	107.18	110.94	138.01
Animal QCS BE	112	0.66	111	0.76	146	0.82	137.59	161.55	124.28
Plant Quarantine Dir. BE	737	4.39	701	4.80	812	4.59	134.88	160.86	134.52
FSSAI BE	616	3.67	198	1.36	356	2.01	150.68	158.08	153.73

Traditionally, the BEs associated with PGAs have higher release time i.e. 116.05 hours that is almost 1.7 times more than the non-PGA bills of entry. There is a considerable weightage of PGA BE (10.86% of total BE) in the sample set. Hence, decrease in time taken in PGA clearance shall assist in approaching the target time.



11.1.1 PGA WISE DWELL TIME

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

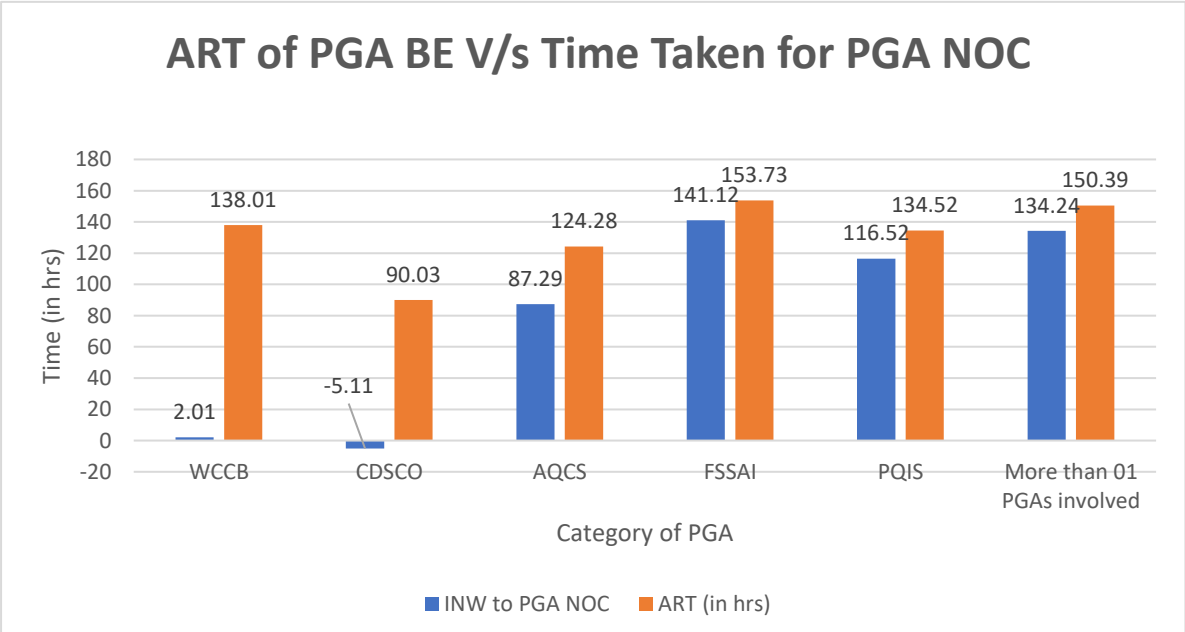
i. The sampling process implemented by FSSAI is quite complex, involving the registration of importers on their FICS portal for each shipment requiring NOC and after the applicable duty payment, FSSAI authorized officer and labs are allotted for sampling and testing.

ii. Numerous CTH classifications fall outside the scope of FSSAI, PQIS and AQCS

clearances. However, due to inadequate submission of exemption lists for specific CTH categories by relevant agencies, the SWIFT system erroneously forwards many exempt items for NOC clearance, resulting in significant delays.

PGA NOC – Average Time taken			
PGA Name	**Count of BE**	**INW to PGA NOC (in hrs)**	**ART (in hrs)**
WCCB	9	2.01	138.01
CDSCO	836	-5.11	90.03
AQCS	146	87.29	124.28
FSSAI	356	141.12	153.73
PQIS	812	116.52	134.52
More than 01 PGAs involved	235	134.24	150.39

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 has issued NOC to goods before the arrival of goods on an average of 5.11hrs. It was observed that the benefit of advance filing has led to expedited NOC issuance from CDSCO as the NOC are document-based.



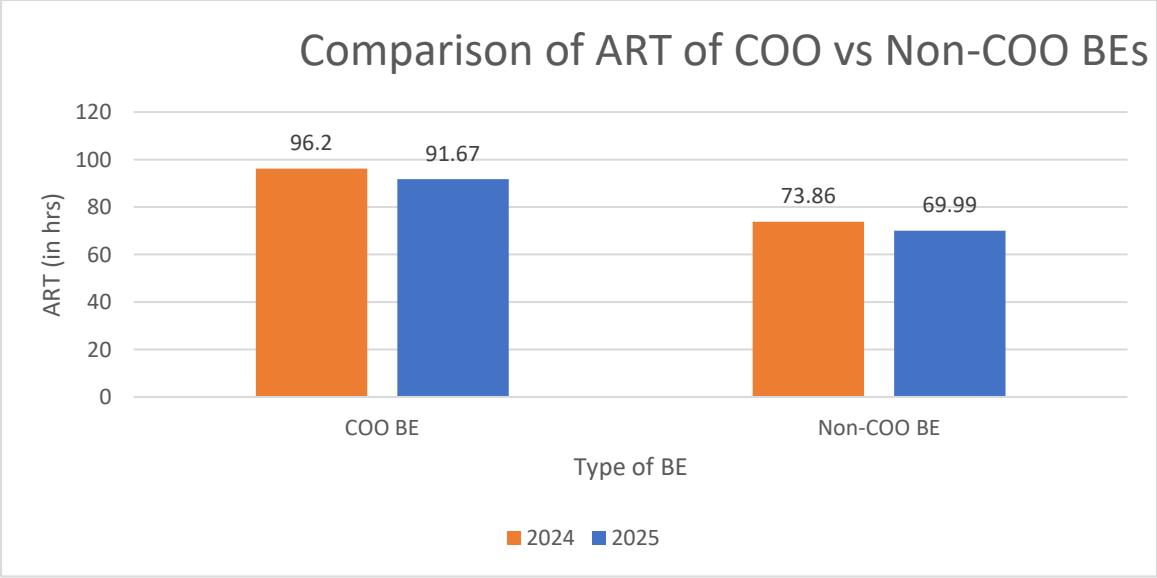
Recommendation 8:

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 on board 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.

11.2 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 Bill of Entries (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.



Recommendation 9:

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.

11.3 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 47% 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 experiencing hurdles, to analyse this parameter impact on ART, 12034 facilitated BEs were shortlisted, which were not associated with factors such as COO certificate verification requirement, or PGA's NOC. Out of these 12034 BEs, 1193 BEs were selected for container scanning based on RMS interdiction. Out of these 1193 BEs, goods covered under 14 BEs were marked suspicious for further examination by docks officers. Thus, in total 1179 BEs marked clear after scanning, were expected to be Out of Charged without any addition to ART.

c. However, if the scanning image is not automatically uploaded to E-Sanchit (i.e. 881 BEs out of 1179 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 10:

As recommended in TRS 2023, the integration of scanned images and their results (clean/suspicious) with the respective bill 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.

11.4 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 toraise queries for specific bills of entry through ICES when they identify deficient documents, or something not complied to acts time being in force. 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.

Impact of Queries		
BE category	**Number (%age of totalBE)**	**Time taken from Registration to CCV(hrs)**
Facilitated BE	14045 (79.33)	18.98
Facilitated BE involving query	2781 (15.71)	69.97
Facilitated BE not involving query	11264 (63.62)	6.4

It has been observed that the most common queries raised by RMSFC officers pertain to requirements such as PGA's NOC, COO defacement, uploading of Container Scan EIR, and OTP Verification for deferred duty cases. The impact of these queries on facilitated BEs was analyzed both qualitatively and quantitatively. This analysis was conducted based on the type of query and the response time to the query, as detailed below:

Query Classification with their Average Release Time (in hrs)				
Query Type	**Count of BE**	**Time delay in Query Response**	**ART (INW to OOC)**	**Weightage (%) of delay in overall ART due to query**
Scan EIR	1087	66.92	89.24	5.64
PGA NOC	911	101.38	141.02	7.16
COO Deface	459	84.37	110.37	3.00
OTP Verification	118	44.58	65.20	0.41
Combination of anyof above two or more queries	219	69.58	144.15	1.18
Query for others documents sought (may include above 04 queries or not)	432	61.05	117.07	2.04

From the analysis of the aforesaid query type, it is observed that Scan EIR, COO defacement and OTP verification query type can be avoided by adopting suitable changes in the existing ICES module. However, it is seen that under SWIFT, the BEs for selection for obtaining PGA's NOCs are routed through RMS for which updated risk parameters are provided by the respective PGA's and the NOC can be provided before the arrival of goods by PGAs based on documentary check instead of sampling.

Recommendation 11:

a) It is recommended that a separate role/menu be created in the ICES for CSD officers to feed the data of scan results, directly into the ICES module as observed above.

b) Respective PGAs may review their risk parameter and align themselves with the risk parameters of Customs, wherever possible. This would enable fully facilitated BEs to be also facilitated for PGA's NOC.

c) It is seen that even for fully facilitated BEs, certain human intervention is still required in the form of officers of RMSFC who are mandated to check Customs Compulsory Verification before granting OOC. Such processes, which are procedural as well as have legal requirements, cannot be done away with. It is envisaged that documents which are required for such verification can have standard formats and optical recognition feature to make them machine readable. Once uploaded, such documents may be directly validated by the system and only such BEs should be routed to RMSFC whose uploaded documents are deficient or which are found not readable by the machine.

d) It is essential to measure the time importers take to upload the required documents or respond to queries. By tracking this, importers can be incentivized to expedite their actions, thereby contributing to a reduction in the overall release time.

CHAPTER 12: 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.

Out of the total 17,704 sample Bills of Entry for TRS 2025 Study at JNCH, in 3843 i.e. 21.07 % Bills of Entry, the importers have paid duty after completion of all customs procedure i.e. these Bills of Entry spent some time in CCV queue.

12.1 Distribution of Bills of Entry

AEO Tier	No. of BEs	Percentage	Average of delay in duty payment from OOC (Hrs)	Overall Contribution to dwell time (Hrs)
1	553	14.39	48.44	1.51
2	211	5.49	76.27	0.91
3	44	1.14	19.15	0.05
Non AEO	3035	78.97	67.70	11.61
Grand Total	**3843**	**100**	**64.84**	**14.08**

In 21.07% of BEs, all Compulsory Compliance Verifications (CCV) had been completed, and CCV was granted, but clearance was pending solely due to the outstanding duty payment. Consequently, the time taken for duty payment after PCCV is determined entirely by the trade. As a result, these Bills of Entry contributed 14.08 hrs in the ART

One of the main reasons for delays in duty payments is that traders prefer to pay the duty only after the bill of entry (BE) is regularized or cargo received at Customs port. This helps them avoid the cumbersome process of obtaining duty refunds in case the BE needs to be refiled or if there is a short shipment arrived. This practice undermines the benefits of pre-processing of advance/prior bills of entry.

Recommendation 12:

a) After the assessment of goods or determination of duty, ICEGATE may send reminder messages/emails to its users regarding due duty payments. These reminders will include details of the relevant bills of entry to help prevent payment lapses.

b) The standard deduction instructions or auto debit facilities should also be incorporated into the ECL wallet for the payment of bills of entry. This allows importers to target the scheduled advance payments for upcoming cargo imports, streamlining the payment process and ensuring quicker clearance.

CHAPTER 13: SUGGESTIONS FOR REDUCING THE RELEASE TIME-IMPORT

The "Path to Promptness" is a strategic plan developed to enhance the efficiency of the customs clearance process and reduce the time required for goods to be released from customs control. Since 2019, JNCH has been conducting in-house Time Release Studies (TRS) under this initiative.

This TRS report has also identified various factors impacting overall release times. Based on these findings, several key recommendations have emerged from the local TRS that could be implemented this year to reduce overall release times in the coming years. These suggestions are as follows:

a) **Auto registration of goods after entry inwards:** One of the major factors identified as responsible for extended ART, is the delay in goods registration, for the advance/prior BEs which have been assessed or facilitated from assessment before the Entry Inwards. This is because in the current workflow in ICES, after filing BE and assessment thereof, next action such as examination, sampling for testing and final OOC, is dependent on the registration of the goods in the ICES. Delay in goods registration, delays the subsequent process. Therefore, the goods registration stage could be eliminated from the importer's process, and instead, auto-registration could be implemented through the ICES system. This would occur automatically once the custodian submits the Cargo Arrival Report in the ICES system.

b) **More BEs routed through CSD module instead of physical examination:** Another area identified by TRS where significant time improvement can be achieved is the use of various scanners installed and more being installed within the jurisdiction of JNCH, to handle both import and export consignments. It provides for a non-intrusive investigation as well as requires less manpower to process the same number of consignments. It is also expedient to adopt such technology-based intervention for better risk assessment with reduced clearance time and efficient use of available manpower.

c) **Amendments in bills of entry:** Amendments currently take a long time for approval, increasing the release time. To address this, criteria for non-essential amendments could be expanded to allow for auto-approval by the system, thus reducing release times. Additionally, for amendments affecting assessment, a proper monitoring mechanism or dashboard should be implemented to update senior officers on pending amendments, like the monitoring of pending FAG assessments.

Currently, the system does not allow a bill of entry to be processed by PAG until an amendment is approved or rejected by FAG, leading to significant delays as FAG officers do not consistently monitor amendments. Therefore, ICES should permit the processing of bills of entry pending amendment with FAG, subject to the approval of the jurisdictional Commissioner. Additionally, the percentage of amendments could be reduced by employing skilled staff to file the bills of entry, as many amendments result from human errors in data entry.

d) **Prompt NOC from PGAs:** The SWIFT system should be updated regularly in consultation with PGAs to prevent the selection of exempted CTHs for NOC, which leads to unnecessary delays. Additionally, port officers at the administrative level should receive guidelines from PGAs, allowing them to waive the NOC on the system if a bill of entry is incorrectly marked for PGA clearance. This would significantly reduce PGA release times.

e) TRS, 2025 has observed that RMS facilitation level from Assessment and Examination, and that of PGAs NOC, are not aligned and hence BEs with higher level of facilitation from customs procedure, e.g. those filed by AEO clients, can still be hit by the requirement of PGA NOC by PGA. Moreover, streamlining PGA facilitation level or bringing it at par with the customs facilitation level or incorporating extra parameters to address the risk parameters of the PGAs under customs verification, will positively impact the overall ART.

f) The TRS data indicates that the release of warehousing bills of entry takes a considerable amount of time. It is recommended that processes such as space certification and bond acceptance be fully automated to reduce the release time.

g) Queries, such as defacement of COO certificates and Scan EIR results, have been identified as barriers to reducing overall ART. These issues must be addressed by Customs Officers before OOC for compliance. To streamline this process, the system can be updated to minimize the need for such queries:
    - Bill of Entries having COO benefit should automatically be routed to TSK officers for COO Verification before it goes to OOC Queue.
    - Scanned results from CSD should be directly integrated into the bills of entry in ICES. Although this integration has been partially implemented, there are still some glitches preventing 100% integration of scanned, selected bills of entry.

h) The time taken by importers to complete procedures such as amendments, duty payments, goods registration, and responding to queries should also be tracked. A performance dashboard could be introduced on the ICEGATE portal, allowing importers to compare their performance with others. This approach would encourage importers to contribute to reducing the overall release time.

CHAPTER 14: INTRODUCTION TO EXPORTS

14.1 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. 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 need to be containerized, this is done at the CFS, while factory sealed FCL containers arriving from the exporter's premises are handled at the CPP. The customs procedures are integrated into the overall export process.

For effecting exports, the exporters file Shipping Bill (SB) electronically before the movement of goods. As per the provisions of the Customs Act, in case of goods exported in a Vessel, a Shipping Bill is to be filed electronically by the exporter on the Customs EDI System. Where the Proper Officer is satisfied that any goods entered for exports are not prohibited and the exporter has paid duty, if applicable, Let Export Order (LEO) is granted. LEO is the order granted by Customs Authority for permitting clearance and loading of goods for export after carrying out examination or inspection, where so required and ensuring regulatory compliances.
The broad stages so far identified in the export process whose time is being measured are described below: -

i. **Pre-arrival or domestic stage**: The Exporter or Customs Broker or a third party handles the movement of the goods from factory/exporter's premises to Customs area CFS/CPP.

ii. **Custodian Gate-In to Goods Registration (Stage 1):** This stage starts from the arrival of goods at the Custodian premises and Gate-in activity is done by the Custodian. Generally, SBs, after self-assessment by exporter is filed electronically before movement of goods begins and, in most cases, exporter declaration processing by Customs is simultaneous with movement of goods from factory/ warehouse to CFS/CPP area and it is accomplished before the arrival of goods at the customs area. Exporter/CB is responsible for entry of goods inside the CFS/CPP to Goods Registration. Thus, this stage is attributable to the exporter/CBs/Custodian.

    The movement of the Shipping Bill is also monitored through the RMS corridor and is based on the risk category, the same may be facilitated to be cleared without subjecting the cargo to either assessment or examination or both.

iii. **Goods Registration to Let Export Order (Stage 2**): Upon arrival of the goods in the Customs freight station area, they are transported to the export shed for

carting. For factory-sealed containers arriving at the CPP, the Customs Officer checks the container's e-seal using a handheld RFID reader upon CPP gate-in. Subsequently, the exporter/CB presents the Shipping Bill, along with other required documents, to the Customs Officer for registration at the CFS/CPP. Once registered, the goods undergo inspection/examination, in accordance with Risk Management System (RMS).

iv. **Let Export Order to Custodian-Gate-Out (Stage 3):** Once the LEO is granted, factory-stuffed containers or those processed within CPP proceed for terminal gate- in. Alternatively, other goods are handed over to freight forwarders/ consolidators for consolidation, particularly in the case of Less than Container Load (LCL) cargo. These goods are then loaded into containers according to a stuffing plan under Customs supervision and the container survey is done by a representative of shipping line. The goods loaded in container are ready for Custodian gate-out. This phase involves coordination between the custodian and exporter.

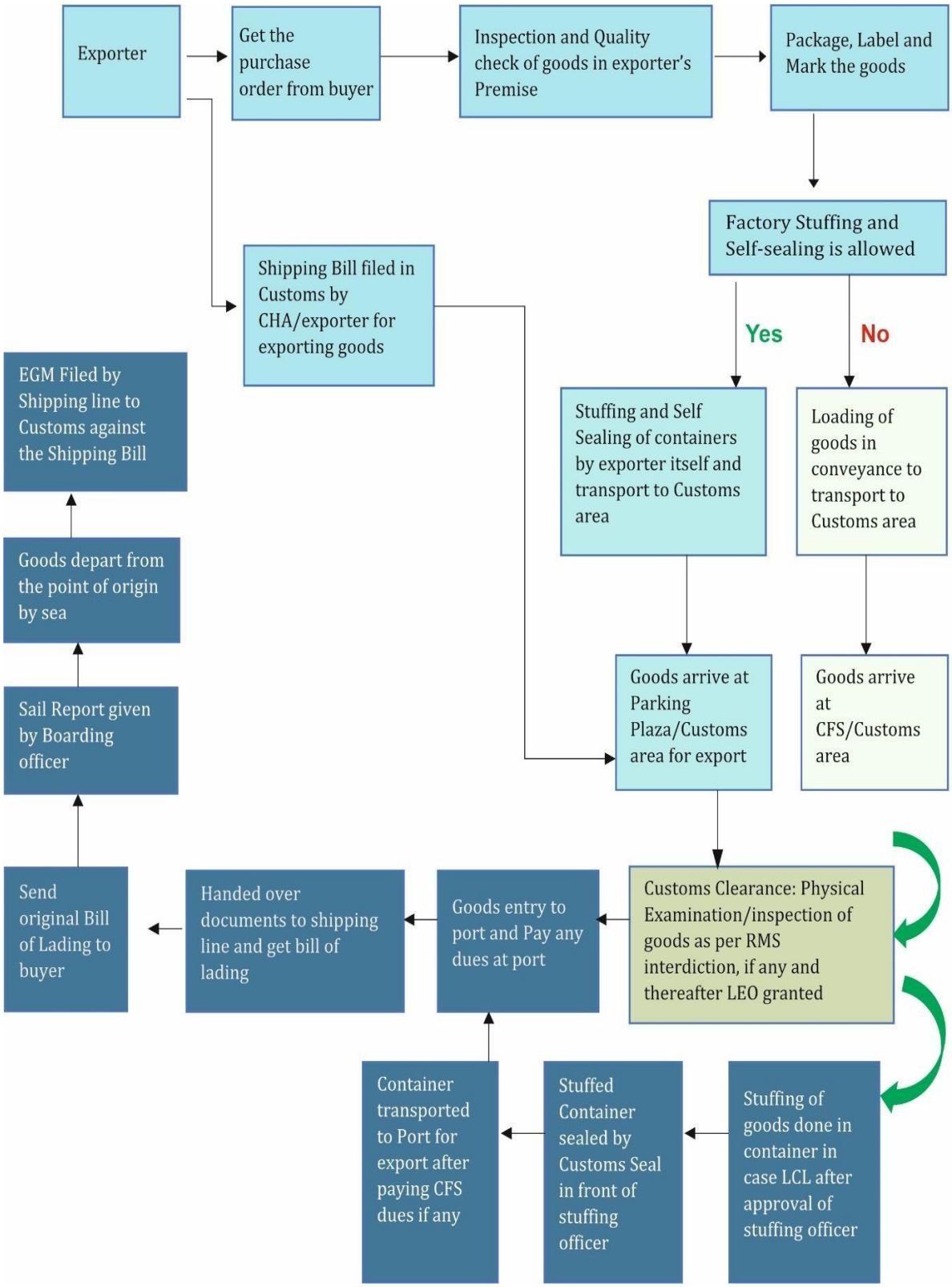
v. **Custodian Gate-Out to Port/Terminal Gate-In (Stage 4):** The loaded container is moved out of the CFS/CPP exit gate and by the way transport carriers, it arrives at the port/terminal gate-in.

vi. **Port/Terminal Gate-In to Loading of Cargo on Vessel (Stage 5):** Once the containers are permitted to enter the port/terminal upon the presentation of Form- 13, the loaded container is transported to the berthed vessel for loading. If the vessel has not yet arrived, the containers are stacked in the terminal buffer yard and subsequently moved for loading once the vessel is berthed/arrived.

vii. **Loading of cargo on vessel loading to Vessel Sail Off (Stage 6):** Once the vessel loading is completed, it sails off to the destination foreign port only after completing due procedures.

The average release time for exports is calculated as the average time from the arrival of goods at the Custodian premises to the goods/vessel's departure from the terminal. The lower the release time the better the performance. This duration is divided into six stages and the time measurements at various stages of the export goods' movement derived from data available in the ICES and data collected from logistics stakeholders. The ICES track the movement of Shipping Bills (SB) and records timestamps only from SB submission to the issuance of the Let Export Order (LEO).

14.2 Journey of an Export Declaration/Shipping Bill



CHAPTER 15: EXPORT ANALYSIS

15.1 TRS Export Sample Size & Methodology

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

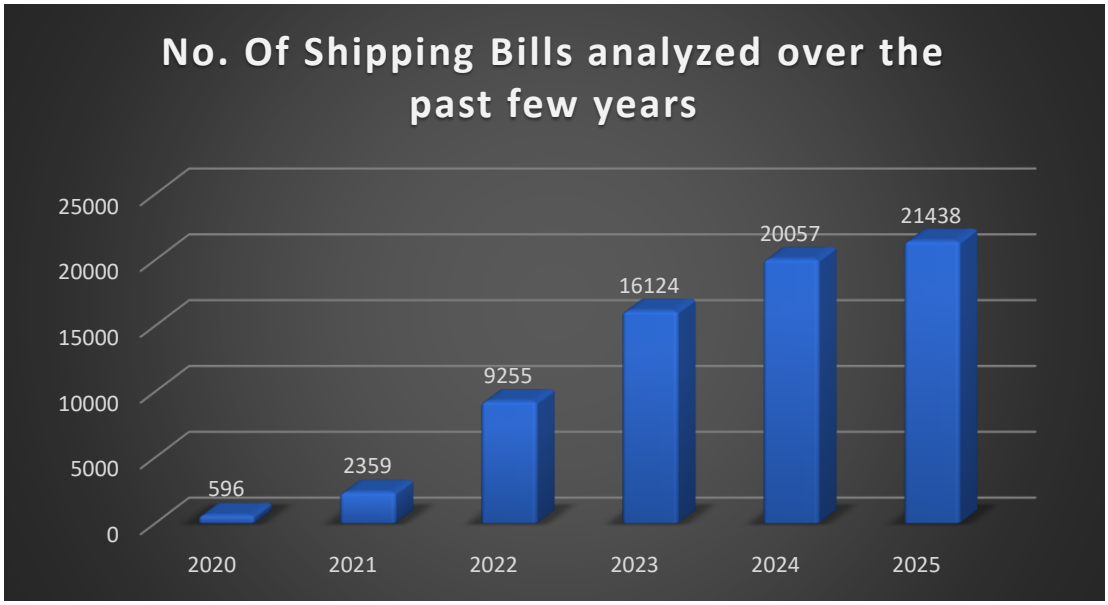
i. DG Systems/ICES
ii. Stakeholders involved in Cargo movement/handling

After collating the two data sets discussed above, exclusions were made on the following basis:

- Shipping Bills filed but subsequently purged due to non-presentation of goods
- Shipping Bills where vessel did not depart on or before February 7, 2025
- Shipping Bills in respect of which CFS/CPP gate-in or vessel sail off timestamp isnot received from stakeholders
- Inconsistencies in data

Out of total data set of 31,075 SBs filed during the period, 21,438 SBs qualified for sample set to be covered underTRS 2025.

Reason for exclusion	SBs excluded	Remaining SBs
Purged after 30 days/cancelled	3,048	28,027
Vessel Sail-off date is after 07.02.2025	208	27,819
Shipping bills for which sail date not available due to reasons such as stuff report pending, EGM mismatch etc	694	27,125
Shipping bills for which timestamps of various logistical steps are not available or available in unusable format	5,687	21,438



The exclusions in export TRS have been significantly declining and reduction vis-à-vis previous years is specifically reported. This reflects improved quality of logistics data sets received from stakeholders and assures greater robustness of findings of this study, even as it suggests that strict comparability between the findings of this year and the corresponding period of the previous year would require assumption regarding randomness of the excluded shipping bills.

15.1.1 Local Methodology

The local TRS is studying on the shipping bills number as primary data set key. However, the movement of goods is recorded based on containers numbers provided by all the Custodians. When calculating the Average Release Time (ART), the data pertaining to each container must be mapped with the corresponding shipping bills that were filed. If a shipping bill includes multiple containers, the ART varies for each container due to differences in their Gate-in timestamps. However, the container with the lowest ART is chosen for ART calculation instead of being randomly selected.

15.2 Average Release Time in Exports

In 2025, the overall ART of export consignment from arrival of goods at CFS/CPP to final departure of the vessel was 208.25 hrs for 21,438 SB in 2025 vs 209.05 hrs for 20,057 SBs in the corresponding period of the previous year.

	CPP			CFS		
Year	**2025**	**2024**	**2023**	**2025**	**2024**	**2023**
ART (in hrs)	119.42	103.06	101.15	256.33	249.84	219.93
Count of SB	7528	5574	7803	13910	14483	8321

It is found that the export ART for cargo moving via the CPP is less than half compared to cargo moving via respective CFSs, which reflects the positive impact of the decision to create a Centralized Parking Plaza to integrate the parking of factory-stuffed export containers at one location instead of multiple CFS earlier.

15.3 Factors Impacting Export ART (primarily at Stage 2)

15.3.1 Facilitation level in Shipping Bills

RMS allows the lowest risk category to be cleared as facilitated without subjecting the cargo to either assessment, examination or both. The percentage of facilitation in terms of examination and assessment is mapped in the table below:

RMS Category	Count of SB	%age of total SB analyzed	Submission to Assessment	Registration to LEO (Stage 2)
Assessment & Examination both	265	1.24	3.82	9.17
Assessment only	864	4.03	2.64	2.77
Examination Only	434	2.02	-	10.64
No assessment & No examination	19875	92.71	-	2.34
Grand Total	**21438**	**100**	**-**	**2.61**

The time taken during TRS 2024 from Registration to LEO (stage 2) was 4.31 hours. Further, upon reviewing the table, it is evident that varying facilitation levels of the

shipping bills contribute to the expedited processing of customs procedures.

15.3.2 AEO Vs NON-AEO Exports

AEO (Authorized Economic Operator) status is a key scheme offered by customs to importers, increased level of facilitation thus reducing clearance time, lower costs incurred during the clearance process etc. The AEO program includes three tiers: Tier-I, Tier-II, and Tier-III, each offering increasing levels of benefits and facilitation. A simple comparison for shipping bills filed by AEO and Non-AEO exporters are as under:

SB Category	Count of SB	%age of total SB analyzed	Submission to Assessment (in hrs)	Submission to Registration (in hrs)	Registration to Examination (in hrs)	Examination to LEO (in hrs)	Registration to LEO (Stage 2) (in hrs)
AEO	6056	28.25	5.04	58.71	1.16	0.74	1.89
Non AEO	15382	71.75	2.40	64.96	1.67	1.22	2.89
Grand Total	**21438**	**100**	**3.14**	**63.19**	**1.53**	**1.08**	**2.61**

It has been observed that AEO shipping bills are cleared stage-2 of customs procedures in half the time compared to Non-AEO shipping bills. It is important to note that the AEO facilitation program is limited to stage-2 only and does not impact other stages of the export cycle.

Therefore, it can be concluded from the above 02 parameters discussed that the facility used to expedite release of import cargo are not substantively differentiating in case of exports.

15.4 Purged Shipping Bills

The share of purged shipping bills in the total shipping bills filed was found to 9.8%. These represent shipping bills that were filed but did not result in any physical export since goods were not presented for export within the stipulated period. On discussion with stake holders, it is observed that purging of SB is largely on account of two reasons: -

(i) It is easier to file a fresh SB for the same consignment rather than to get it amended in case changes are to be affected in the initial data,

(ii) An attempt by some exporters to identify the level of facilitation accorded by the RMS.

Total S/Bs filed during the sample period	Purged/cancelled Shipping Bills	Share of Purged/ cancelled Shipping Bills
31075	3048	9.80%

It is also observed that Exporters can file multiple SBs for the same consignment as there are no in-built mechanism to identify the consignment with any respective SB data, unlike imports which are invariably linked to a line number of IGM by way of details of respective MBL/HBL.

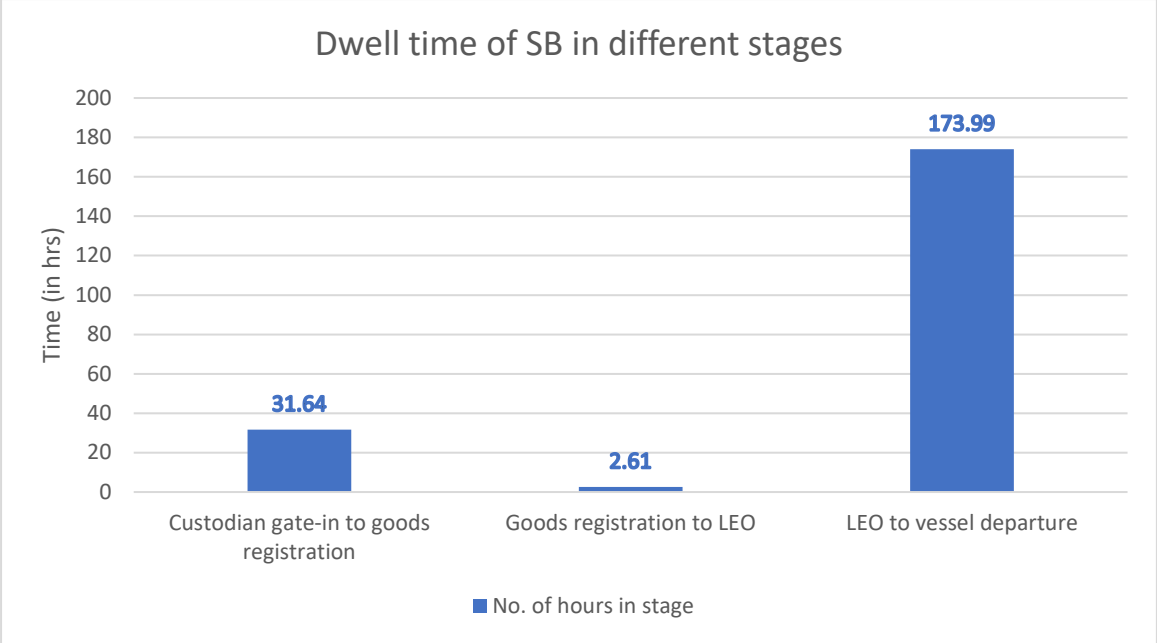
Recommendation 13:

It is recommended that we may consider incorporating measures to check the filling of multiple SBs for the same consignment, in line with imports. In fact, the ease with which multiple SB can be filed is also the reason, why so many SBs gets purged and in turn it also affects the release time of the export cargo.

15.5 Comparison of overall ART and Average customs processing time.

The average export release time is measured from the cargo's arrival at the customs location to its departure by vessel or carrier. This includes the time taken by customs to complete the clearance procedure, from goods registration to the issuance of the LEO (Stage 2). The table below shows the average time taken for the entire export cycle, from goods arrival to vessel sail-off, and for the customs procedure, from goods arrival to LEO.

Time taken till the end points of customs and export cycle (Time in hours)					
Goods Arrival to Vessel Departure			Goods Arrival to Customs LEO		
2025	2024	2023	2025	2024	2023
208.25	209.05	162.45	34.25	18.7	20.06



The overall time consumed for the movement of export goods, from goods arrival to departure, is observed to be much greater than the NTFAP target of one day for export through sea. However, the time taken from goods registration to LEO is within the NTFAP target. Actually, the processes of Customs are limited and likely to commence from the filing of S/B, the registration of goods at CFS/CPP and to grant of LEO, when all the formalities related to Customs stand completed.

The movement of goods from their arrival at the CFS/CPP to their actual departure involves several processes managed by multiple stakeholders, especially after the LEO is granted by Customs. This process includes the consolidation of goods in the case of LCL cargo, the stuffing of goods into containers, and the transportation of these loaded containers to the port or terminal. Finally, the containers are loaded onto the vessel for departure. Each of these steps is crucial and involves coordination among various stakeholders to ensure the smooth flow of export operations.

15.5.1 Average time taken from Goods Arrival to LEO:

The overall ART from goods arrival to LEO is 34.25 hrs. However, the time taken from completion of Customs procedure to actual departure of goods by vessel works out to 173.99 hours, which involves actions performed by other stakeholders including the CFSs, shipping line/freight forwarders, logistics partners and port terminals. Thus, in TRS 2025, an effort has been made to identify the other factors which impacted the export ART.

The average time taken from goods arrival to LEO is a limited parameter to consider when

judging the efficiency of Customs in the export clearance process. Noticeably, 93.87 % of the analyzed sample Shipping Bills make up for average time taken from goods arrival to LEO, for export routed through CFS and CPP, to the revised NTFAP target of 24 hours.

15.6 Analysis of Shipping Bills filed from submission to LEO:

For the 21,438 SBs filed between 1st January to 7th January 2025, which form a part of this study, LEO was granted to Shipping Bills, on an average in 65.80 hrs from their submission. The time measured in the study of 21438 SBs in export **Stage 2 (registration of goods to LEO)** is mapped below –

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	13910	72.16	2.25	1.61	3.87
CPP	7528	46.63	0.18	0.11	0.29
Total SBs	**21438**	**63.19**	**1.53**	**1.08**	**2.61**

CHAPTER 16: STAGE-WISE ANALYSIS OF EXPORT

16.1 Comparative Analysis for CFS and CPP Exports

The total time from arrival to vessel sail off is significantly higher for CFS compared to CPP. This suggests that CPP operations are more efficient in this overall process.

A straightforward comparison of export release times from the table indicates that CFS cargo, on average, takes 136.91 hours longer from Arrival to Departure compared to the Centralized Parking Plaza (CPP). Notably, approximately 80% of this additional time (111.80 hours) is due to dwelling inside the CFS after the grant of LEO.

It is understood that this delay is on account of the time taken in consolidation of Less than Container Load (LCL) cargo and the waiting time for stuffing, which is coordinated with the schedule of the vessel. This suggests that CFS is being used as a storage space for ready-to-export goods that have received all documentary clearances and are awaiting the scheduled arrival and consequent departure of the vessel.

Average Time taken till various stages for CPP and CFS based exports (in hrs)			
	CFS	**CPP**	**All Exports**
ART (Arrival to Vessel Sail Off)	256.33	119.42	208.25
Arrival to LEO	50.97	3.37	34.26
LEO to Departure	205.36	116.05	174.00
LEO to CFS/CPP Gate Out	111.80	5.48	74.47
CFS/CPP Out to Terminal In	6.26	16.46	9.84
Terminal In to Container loading	78.68	85.50	81.07
Container loading to vessel sail	8.62	8.61	8.61

The following aspects merit highlighting:

a) The longer time taken in CFS from Arrival to LEO is due to the delay between arrival and registration, which is more noticeable at CFS.

b) Higher time taken in CFS from LEO to Gate Out is mainly attributable to CFS being used for buffer storage, consolidation and stuffing of LCL cargo.

The above conclusions find support from the detailed break-up of the stage-wise time taken for CFS vis-à- vis CPP cargo, as presented in the table above.

Recommendation 14:

Based on the positive outcome of having a specialized CPP for DPE containers, it is also recommended that a Centralized Consolidation Centre (CCC) for LCL cargo be established that could increase the efficiency of consolidation and stuffing.

16.2 Stage-wise analysis for entire export cycle

Stage-wise analysis of the entire export cycle is essential to distinguish the time taken by customs from the time taken by the trade. This is crucial because the export cycle involves multiple stakeholders, including CFS/CPP custodians, Ports/Terminals, Freight Forwarders, Shipping Lines, and others. In the entire export cycle, only stage 2 related to Customs procedures and clearance.

Total 21,438 SBs are analyzed in TRS, 2025 whereas a total of 20,057 SBs were analysed in 2024. Time taken at individual stages for export in 2025 and its comparison with 2024 is mapped below:

Average Time taken at individual stages (in hrs)					
Various Stages involved in export cycle		**Centralized Parking Plaza**		**CFS**	**Total Exports**
		Involving Buffer	**Not involving buffer**		
Count of Shipping Bills		815	6,713	13,910	21,438
Stage-1	**Custodian gate-in to Registration**	3.42	3.05	47.10	31.65
Stage-2	**Registration to LEO**	0.25	0.29	3.87	2.61
Stage-3	**LEO to Custodian gate-out**	7.85	5.19	111.80	74.47
Stage-4	**Custodian gate-out to Terminal/ Port gate-in**	110.47	5.04	6.26	9.84
Stage-5	**Terminal/Port gate-in to**	91.80	84.74	78.68	81.07

	loading on vessel				
Stage-6	**Loading on vessel to vessel departure**	9.38	8.51	8.62	8.61

A difference is observed in stage 1 between the CFS and CPP processes, likely because CPP cargo is already containerized and does not require carting of goods to the export shed as in CFS. The containerized cargo at CPP is simply racked, whereas at CFS, the goods are first unloaded from vehicles and then carted to the shed. After the carting procedure is completed, the goods are registered by a customs officer upon presentation of the necessary documentation. Higher time taken in CFS from LEO to Gate Out is mainly attributable to CFS being used for buffer storage, consolidation and stuffing of LCL cargo.

Further, time taken by customs officials (stage 2) in 2025 has shown a staggering improvement of 39.44% as compared with that of 2024. However, the improvement in respect of total time taken from custodian gate in to vessel departure is only little as these stages include other stakeholders also.

Recommendation 15:

Various process in the export procedure is yet to be made online. For instance, if the process of gate in at CPP/CFS is integrated with ICES module, the process of goods registration separately by exporter/CB can be made redundant i.e. Gate in can themselves treated as goods registration, this would further cut down the dwell time.

At present the RFID seals used by exporters to seal FCL cargo, are provided by multiple vendors and are being read by separate handheld devices of each vendor at the CPP gate and the same are also not integrated with the ICES. It is recommended that a universal RFID reader may be provisioned, and the readings may be integrated with the ICES. This data could be automatically transmitted to the officer carrying out goods registration. The electronic matching of the details in the SB, when process of goods registration is undertaken, can do away with the need for exporter/CB to come to the CPP, apart from eliminating EGM errors.

In a CFS, the time taken in stage 3 (LEO to Custodian Gate-Out) is higher compared to CPP due to several factors. After LEO, the cargo must be aggregated and consolidated, then stuffed into a container before it can be moved out of the CFS. During these activities, the Customs Broker hands over the documents to the consolidator, who plans the operations considering the vessel cut-off time and date. A survey of the shipment is conducted to assess its packing type (carton, bale, pallet, drum, loose, etc.), volume, and weight. This process is repeated for each cargo from multiple exporters. Aggregation is done based on a container load plan for each container, sorted by load port or trans-shipment port. The goods are then stuffed into a container under the supervision of a Customs Officer, and

the container is sealed once it is ready for export. After the consolidator requests the movement of the container, it is transported from the CFS to the port terminal. In case of CPP, the above procedures are not required unless the cargo is de-stuffed for examination.

In many cases, the transportation schedule for export goods from CFS/CPP to the port is determined by factors such as the vessel schedule, the cut-off date and time for delivering goods to the container yard, and the issuance of E-form 13, which is a prerequisite for port gate-in.

An average time of approximately 81.07 hours for **Stage 5 [Terminal gate-in to loading on the vessel]** suggests that export-compliant cargo waits at the terminal for nearly 3.5 days before being loaded. This extended waiting period is often due to infrequent vessel scheduling. The delay occurs because vessels are not scheduled frequently enough to immediately accommodate the cargo, resulting in longer wait times at the terminal. Consequently, even though the cargo is ready for export, it must remain at the terminal until a vessel is available for loading.

In **Stage 6 (Loading to Vessel Sail off)** of the export process, the average time taken is 8.61 hours. Loading generally begins within 2 hours of the vessel berthing and can continue for up to 20 hours. In some instances, loading is permitted until the last hour.

Furthermore, it is important to note that the release time cannot be attributed to any terminal process, infrastructural inefficiencies, or customs compliance issues. Instead, delays are primarily due to the lack of daily vessel services or business decisions made by shipping lines regarding vessel schedules and the lifting of specific consignments.

16.3 Efficiency of Terminal

The efficiency and effectiveness of terminals can be gauged by the time taken to load cargo into a vessel after its arrival. The use of advanced technology and robust infrastructure typically reduces loading time. Therefore, this parameter is mapped in the below table terminal wise and key insights are as under: -

Terminal Name	Count ofSB handled	Average Time taken for loading of goods at terminals (in hrs)
Bharat Mumbai Container Terminal (BMCT)	4455	73.22
Nhava Sheva Distribution Terminal	101	85.31
Gateway Terminals India Pvt Ltd (GTI)	8327	83.36
Nhava Sheva Freeport Terminal (NSFT)	670	73.27
NSICT	3295	76.20
NSIGT	4590	89.09
Grand Total	**21438**	**81.07**

- Terminals with the shortest average loading times are NSFT and BMCT,indicating higher efficiency.

- GTI and BMCT handle a substantial number of SBs with moderate loading times, suggesting a balance between volume and efficiency.

- NSIGT handles the highest number of SBs but also has the longest average loading time, which may indicate that high volume impacts efficiency.

Terminal efficiency depends on various factors i.e. modern loading equipment, such as cranes, conveyors, and automated systems, skill level and experience of the terminal staff, congestion at the port, terminal infrastructure including dock facilities, storage areas, and access roads, effective communication and coordination between the shipping line, terminal operators and logistics etc.

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 to 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) are 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** – 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 centre for self-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 decongesting the port.
- **Compulsory Compliance Verification/ Post-Clearance Compliance Verification**- 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.
- **Direct Port Delivery-** A flagship scheme of CBIC & 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 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 No., Vessel Name, Container No., Seal No., ISO Code, Shipping Line, etc. This form allows 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 export/import documents on the basis of 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 RMS system for assessment of a Bill of Entry located at any of the designated customs location in India.
- **Facilitated Bill of Entry**- means the Bill 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 a company who organizes shipments for the shipper (an individual/party that arranges an item for shipment) by liaising with carriers (an individual/party that transports goods). A forwarder does not move the goods but acts as an agent in the logistics network.
- **Fully facilitated Bill of Entry-** means Bill of Entry which is exempted from both examination and assessment.
- **Gate Out-** The final act of taking the goods outside the premises of CFS/ Terminal by the importer/ Customs Broker.
- **Goods Registration**- 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**- ICD 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)-** 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 assigned to the Customs Officer by Risk Management System (RMS) for either assessment only or examination only or both.

- **Non-Regular Importer**– Importers who have filed less than seven Bills of Entry during the sample period (1st-7th Jan 2023) of TRS, 2023.
- **Normal 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 commodities 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-processing of bills of entry-** Filing of bills of entry prior to cargo arrival helps in completing certain customs processes like assessment, COO verification, duty payment etc. getting completed before the arrival of goods so that clearances could be expedited after goods arrival at the port.
- **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 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 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 fresh 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 sample period (1st-7th Jan 2023) of TRS, 2023.
- **Regularization of Bill of Entry** refers to the process of linking of individual Advance/prior Bill of Entry with specific entry in IGM filed by the Shipping line.
- **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: - Centralized** section created at JNCH for giving OOC to facilitated BEs to facilitate clearance of BEs 24x7.

- **Second check assessment**- means where assessment is done prior to examination on the basis of 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 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. It replaces nine separate forms required by these 6 PGAs and Customs.
- **Time Release Study-** TRS 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).
- **Warehousing Bill of Entry**- Import document filed for removal of goods from a Customs station for the purpose of deposit 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 in granted under Section 60, ibid.
- **Weightage/ Percentage delay at stage-** The weightage/percentage delay at a particular stage is calculated using the below mentioned formula:

$$\text{Weightage/percentage delay} = \frac{\text{Count of BE * average time taken in specificstage}}{\text{All BE taken in sample period (i.e. 17705) *Average Release Time (i.e. 72.86)}}$$

CREDITS

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