



**OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-III
JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA- SHEVA
TAL-URAN, DISTT- RAIGAD -400 707, MAHARASHTRA
(e-mail:appraisingmain.jnchimp@gmail.com; Tel: 022-
27244979)**

F. No. S/22-Gen-04/2017-18/AM(I)

Dated 18.04.2018

STANDING ORDER NO. 11/2018

Subject: Matters related to Advance Rulings- procedure to be followed in cases referred by the Customs Authority of Advance Rulings- reg.

Attention of all officers under the jurisdiction of JNCH, is invited to the Chapter VB of the Customs Act, 1962, which deals with the provisions of advance rulings. The said provisions have substantially been amended through the Finance Act, 2018. It is expected that these changes would encourage a number of eligible applicants to seek advance rulings.

2. Presently, the responsibility for timely submission of comments and/ or relevant records in the cases under consideration of the Advance Ruling Authority lies with the concerned appraising groups. It is obvious that any party seeking advance rulings will generally apply for such rulings which directly or indirectly affect the revenue on such imports. Therefore, department's stand (comments) on such applications should be carefully drafted taking into consideration legal and factual aspects.

3. Accordingly, it is felt that there is an urgent need to devise a Standard Operating Procedure (SOP) to deal with Advance Ruling applications in order to ensure timely submission of departmental comments and/ or relevant records which are sought by Advance Ruling Authority and follow up in those cases.

4. In view of the above, it has been decided that the Appraising Main (Import), JNCH shall be the nodal section for matters related to the advance rulings. The SOP for dealing with such matters is as under:

- i. Appraising Main (Import), after receipt of any correspondence related to any application for advance ruling, shall make a suitable entry in the register to be maintained for that purpose. After making the entry in the register, the Appraising Main (Import) shall identify the concerned appraising group as per the description of goods intended to be imported.
- ii. The Appraising Main (Import) shall seek comments/views from the concerned appraising group within 3 days of the receipt of such correspondence. The concerned appraising group shall submit its comments/views within 7 days of receipt of the correspondence.
- iii. In complex cases, the concerned group may seek comments/views from Legal Advisory Cell, JNCH constituted vide Standing Order No. 05/2018 dated 12.02.2018. However, in any case, the appraising group shall

- submit its comments/views to AM (I) within 14 days from the receipt of the reference.
- iv. The Appraising Main (Import), after taking into account of the comments/views made by the concerned appraising group, shall prepare the para-wise comments/ replies etc.; as may be required, or procure relevant documents, for submission of the same before the Advance Rulings Authority after approval of the Commissioner-in-charge of the appraising group. Subsequent correspondence in these cases shall also be done by the Appraising Main (Import).
 - v. It will be responsibility of Appraising Main (Import) to monitor timely submission of para-wise comments/reports/documents, as may be required by the Advance Rulings Authority as stipulated under Section 28(I)(1) read with 28(I)(6) of the Customs Act, 1962.
 - vi. If required, the Appraising Main (Import) would depute a conversant officer to appear before the Advance Ruling Authority during hearings.
5. The sections and appraising groups of JNCH should ensure that details of all pending cases before the Advance Ruling Authority are transferred to the Appraising Main (Import) within two weeks of this order.
6. The Dy/Asstt. Commissioner, Appraising Main (Import) shall submit a consolidated list of all the pending advance rulings cases of JNCH to the undersigned on or before 30.04.2018 & thereafter, every month, on or before 10th of the month for review of the action taken/ required to be taken in respect of such pending cases.
7. All the Officers concerned are hereby directed to follow the above mentioned instructions scrupulously. Difficulties, if any, in this regard may be brought to the notice of the Deputy/Assistant Commissioner in charge of Appraising Main (Import), NS-III (email address: appraisingmain.jnch@gov.in).

Sd/-
(Subhash Agrawal)
Commissioner of Customs (NS-III).

Copy to:

1. The Chief Commissioner of Customs, Mumbai Zone-II, JNCH.
2. The Commissioner of Customs, NS-G/ NS-I/ NS-II / NS-IV / NS-V, JNCH.
3. All Additional / Joint Commissioners of Customs, JNCH.
4. All Deputy / Assistant Commissioner of Customs, JNCH.
5. All Sections / Groups of NS-G, NS-I, NS-II / NS-III/ NS-IV / NS-V, JNCH.
7. AC/DC, EDI for uploading on JNCH website immediately.