



मुख्य सीमाशुल्क आयुक्त कार्यालय, मुंबईअंचल-II
Office of the Chief Commissioner of Customs
Mumbai Customs Zone-II
जवाहरलाल नेहरू सीमाशुल्क भवन

JAWAHARLAL NEHRU CUSTOM HOUSE
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Date:25-02-2026

STANDING ORDER: 01/2026

SUBJECT: Recalling of re-import Bills of Entry for payment of IGST availing benefit of re-import Notification No. 45/2017-Customs dated 30.06.2017.

Reference is invited to Standing Order No. 11/2019 dated 17.06.2019 issued by JNCH, regarding recall of RMS-facilitated Bills of Entry by Appraising Groups without recording reasons in the ICES system. The said Standing Order provides that prior approval of the concerned Joint Commissioner/Additional Commissioner is required for recalling Bills of Entry to carry out amendments of a substantive nature having revenue implications, such as amendment of quantity, weight, value, or extension of benefit under an FTA etc.

2. During NAC-Chemicals meetings held with FAGs and trade, it was brought to the notice of NAC-Chemicals that Bills of Entry filed for re-import under Notification No. 45/2017-Cus dated 30.06.2017 are, in certain cases, being assessed without payment of IGST. In such situations, importers are required to seek recall and reassessment of Bill of Entry for payment of IGST, for which permission of Joint/Additional Commissioner has to be obtained through e-office. This results in avoidable delays in clearance of goods.

3. Therefore, in order to streamline the assessment process of re-imports and to avoid delays in clearance, para 4 of the Standing Order 11/2019 dated 17.06.2019 of JNCH is amended to read as:

4. However, the appraising groups shall continue to take prior approval of the Joint/Additional Commissioner concerned for recalling bills of entry to carry out amendments of substantive nature having a revenue implication such as amendments of quantity, weight, value, extension of benefit of FTA etc. However, no prior approval of Joint/Additional Commissioner is required in cases of re-imports, where IGST is to be levied and the importer intends to pay the duty and such Bills of Entry can be recalled and reassessed by the Assistant/Deputy Commissioner to PAG.

4. Any issues faced in the implementation of the above, maybe brought to the notice of the undersigned.

This issues with the approval of the Convenor, NAC-Chemicals and Chief Commissioner, Mumbai Customs Zone-II.

(K. Mahipal Chandra)
Addl. Commissioner of Customs & Secretary,
NAC-Chemicals, JNCH.