



**सीमाशुल्कप्रधानआयुक्तकार्यालय (एन. एस. -I)
OFFICE OF THE COMMISSIONER OF CUSTOMS
(NS-I),**

**मूल्यनिरूपणमुख्य (आयात)/APPRAISING MAIN
(IMPORT)**

जवाहरलालनेहरूसीमाशुल्कभवन/JAWAHARLAL NEHRU

CUSTOM HOUSE, शेवा/SHEVA,

तालुका/ TAL-उरण/URAN.: जिला/DISTRICT-

रायगड/RAIGAD, महाराष्ट्र/MAHARASHTRA-400707,

(ई-मेल/email : appraisingmain.jnch@gov.in

दूरभाष/Telephone No: 022-27244979)

दिनांक /Date: - 04-03-2025

**दिनांक 27.02.2025 को सम्पन्न 'स्थायी व्यापार सुविधा समिति' (आयात) की बैठक का कार्यवृत्त
MINUTES OF THE MEETING OF THE PERMANENT TRADE FACILITATION
COMMITTEE (IMPORT) FEBRUARY 2025 HELD ON 27.02.2025**

The PTFC meeting held in physical mode on 27.02.2025 was attended by Shri. Dipak Kumar Gupta, Commissioner of Customs (NS-Audit), Shri. D. S. Garbyal, Commissioner of Customs (NS-GENERAL & NS-I), Shri Sonal Bajaj, Commissioner of Customs (NS-V) & Shri Sanjeev Kumar Singh, Commissioner of Customs (NS-II & NS-III).

2. The meeting was attended by the following members/participants of the trade: –

क्र. सं./Sr No.	नाम(सर्वश्री/सुश्री/श्रीमती) Names (Shri/Ms./Mrs.)	(संगठन/संघ/पदनाम) Organisation/Association
1.	Ravi D. Rao	JNPA
2.	Rajesh K. Verma	CDSCO
3.	R. K. Salve	CPP
4.	Dixit H. Gharat	CPP
5.	V. K. Agarwal	Mirc Electronic
6.	P. H. Satam	Mirc Electronic
7.	Venkatram Narayanan	CFSAI
8.	S. Srinivas	CFSAI
9.	Suraj Thakur	CFSAI
10.	Shaikh Anuar	CFSAI
11.	Paras Shah	BCBA
12.	Ganpat Korde	BCBA
13.	S. C. Shingote	BCBA
14.	Tej Contractor	BCBA
15.	Nirav Thakker	BCBA
16.	Maruti R. Gadge	BCBA
17.	Kamal S. Shah	BCBA
18.	Sanjeev Harale	BCBA

19.	Ashok Saini	BCBA
20.	Nimish Desai	WISA
21.	Pareesh Shah	WISA
22.	Sachin Patil	CSLA/RCL
23.	Shailendra R. P.	MANSA
24.	Raj M. Mhatre	MANSA
25.	Ashilesh Bhagat	Goodrich
26.	Satyawan Gosavi	Goodrich

3. विभाग की ओर से निम्नलिखित अधिकारियों ने बैठक में भाग लिया: -
Following Officers from the department attended the meeting: -

क्रमसं./ Sr.No.	नाम(सर्वश्री/सुश्री/श्रीमती) Names(Shri/Ms./Mrs.)	पदनाम Designation
1.	Prasanna V. Pattanashetti	Addl. Commissioner of Customs
2.	Dr. Subhash Yadav	Addl. Commissioner of Customs
3.	Manoj K. Hessa	Dy. Commissioner of Customs

Following Agenda points pertaining to Import were discussed:-

4. BCBA के द्वारा उठाया गया कार्यबिन्दु /AGENDA POINTS RAISED BY BCBA :

कार्यबिन्दु संख्या/POINT NO. 1. E office services are erratic and major downtime are being experienced regularly:

The customs e-Office system has been down for the past few days, causing significant disruption to trade operations. In light of this, we request the establishment of a contingency mechanism where, if the e-Office remains non-functional for more than four hours, a manual or alternative process is activated to ensure that trade is not adversely affected.

A precedent for such an approach already exists, as seen with ICEGATE, where a manual Out of Charge (OOC) is permitted during system downtime, followed by regularization once the system is restored. A similar provision for e-Office would help maintain the smooth flow of trade and prevent unnecessary delays.

We request that there should an SOP for reverting to manual mode when E-office is down.

प्रतिक्रिया/Response: The non-functionality of E-office for limited period in recent past was a one off situation which has been resolved. During this period, clear directions were issued to all concerned to process urgent work through physical files.

(बिन्दुसमाप्त/ Point Closed)

कार्यबिन्दु संख्या/POINT NO. 2. Post Audit Clearance-Unjust Penalty Imposition &

Violation of Natural Justice:

It has been observed that during the Post Audit Clearance process, customs is not only requiring importers to pay the differential duty along with interest but is also imposing penalties, which contradicts the principles of natural justice and existing regulations.

Once a case is flagged by Post Clearance Audit (PCA), the importer receives a Consultative Letter (CL) regarding the duty differential.

If the importer agrees, they proceed with payment via manual or online challan.

Despite compliance, PCA refers the case to the group, which then issues both a show cause notice and imposes penalties on the importer.

The group issues an Order-in-Original (OIO) without conducting a personal hearing, thereby violating the principles of natural justice.

Concerns:

The Pre-notice Consultation Regulations, 2018 issued vide Notfn. 29/2018 dated 02.04.2018 mandate that any demand should be raised under Section 28(1) of the Customs Act.

The department is only authorized to recover duty and interest but cannot impose penalties through consultative memos.

The imposition of penalties contradicts the intent and framework of the Post Audit Clearance process.

The absence of a personal hearing and failure to follow due process violate natural justice principles. Sometimes even SCN is not issued.

Post Clearance Audit (PCA) was introduced as an Alternative Dispute Resolution (ADR) mechanism to reduce litigation. However, the current actions of field formations contradict this objective and are also in violation of WTO's Trade Facilitation Agreement (Article 7.5).

प्रतिक्रिया/Response: It was informed that in cases where applicable duty has not been paid, it will depend on the discretion of the adjudicating authority to impose the penalty based on the facts available on record. The penalty is imposed under relevant sections, depending upon the facts of the case as deemed appropriate by the respective adjudicating authority. In case of grievance, the matter may be taken up with the concerned appraising group. It is further advised that if the duty has already been paid on the basis of consultative letter, then the same may be mentioned in the response to SCN issued.

(बिन्दुसमाप्त/ Point Closed)

कार्यबिन्दु संख्या/POINT NO.3. Queries raised by Docks/Shed/RMS officers:

Opportunity to provide explanation be provided before sending B/E to Group: We have received representation from members regarding cases where matters are referred directly from CFS to Group and neither Importer nor CB has details of examination report, nor the query to enable them to understand objection raised. Further as a matter of trade facilitation, if a query may be raised during Examination giving opportunity to Importer to understand objection and give suitable reply, prior to sending file directly to Group.

Reference may be taken from SO 12/2019 of JNCH (para 3).

प्रतिक्रिया/Response: Any query raised by the Docks officers may be documented and communicated to the CHA/Importer in writing either on hard copy of the Bill of Entry or through email/system. If the response to the query is not received within **24 hours**, the matter may be referred to the concerned appraising group as deemed fit.

(बिन्दुसमाप्त/ Point Closed)

5. Additional points discussed in meeting:

कार्यबिन्दु संख्या/POINT NO. 1. : BCBA lauded the scan tracking facility implemented by the Customs, asking if they still need to submit the copy of EIR:

प्रतिक्रिया/Response: It was informed that the department is in process of making the online process more robust. In the mean time, the present practice is to be continued till complete shift on the online platform.

(बिन्दुसमाप्त/ Point Closed)

कार्यबिन्दु संख्या/POINT NO. 2. : BCBA pointed out that in the PTFC meeting it was decided that the DC/Docks is the proper officer to approve the manual test report but now the files are again being sent to ADC for approval of manual TR.

प्रतिक्रिया/Response: It was informed that the department has received 2 letters, one from the Director, CRCL and another from the Head of Steering Committee on the Revenue labs stating that at least an **JC/ADC level officer** has to approve the generation of **manual test memo**. The trade was advised to submit a representation along with the list of CTHs so that CRCL could be informed to incorporate remaining CTH in coordination with Systems, and referring the CTHs to CRCL/Steering Committee on the revenue labs, requesting to delegate authority to AC/DC (Docks) for approval of manual TR for such CTHs.

(बिन्दुसमाप्त/ Point Closed)

कार्यबिन्दु संख्या/POINT NO. 3. : BCBA referred to CBIC circular regarding the digitization of Country of Origin certificate from Korea and stated that Bill of Entry will be submitted only if relevant data is matched. There is no need to deface the COOs:

प्रतिक्रिया/Response: It was informed that there is a specific format for filing such BoEs. According to the System advisory, debit of quota happens during the filing itself otherwise a negative acknowledgement is generated. Any issue arising may be intimated to the AC/ADC (TSK). Also, such issues may be brought to the notice of the concerned Commissioner of the Customs for early resolution before placing the matter in the PTFC meeting.

(बिन्दुसमाप्त/ Point Closed)

6. This issues with the approval of the Commissioner of Customs, NS-I.
7. Any amendments to these minutes be provided within the next five working days.
8. Minutes are placed on the JNCH website and also sent through emails to the members.

(Dharmender Singh)

सहायक आयुक्त, सीमाशुल्क/Assistant Commissioner of Customs,
मूल्य निरूपण मुख्य(आयात)/Appraising Main (I),
जे.एन.सी.एच., न्हावाशेवा/ JNCH, Nhava Sheva.

सेवामें /To,

पी.टी.एफ.सी. के सभी सदस्यों को ईमेल के माध्यम से /All the Members of PTFC (through email)

प्रतिलिपि/Copy to :(ईमेल के माध्यम से)

1. मुख्य आयुक्त, सीमाशुल्क, मुंबई अंचल-II/Chief Commissioner of Customs, MUM Zone-II;
2. प्रधानअपरमहानिदेशक, करदाता सेवा महानिदेशालय, मुंबई/The Principal Add. Director General, Directorate General of Tax Payers Services, Mumbai Zonal Unit, room No 138/139, New Custom House, Mumbai-400001(mzu-dgtps@gov.in);
3. लोकपाल, अप्रत्यक्षकर, मुंबई/The Ombudsman, Indirect Taxes, Mumbai;
4. सीमाशुल्क आयुक्त, मुंबई अंचल-II/ Commissioner of Customs, Mumbai Zone-II;
5. सभी अपर/संयुक्त आयुक्त, जेएनसीएच, न्हावा शेवा /All ADCs/JCs JNCH, Nhava Sheva;
6. सभी उप/सहा. आयुक्त, जेएनसीएच, न्हावा शेवा /All DCs/ACs JNCH, Nhava Sheva;
7. सहा/उप आयुक्त, ईडीआई, जेएनसीएच, न्हावा शेवा को अविलंब वैबसाइट में अपलोड करने के लिए/AC/DC, EDI, JNCH, Nhava Sheva, for uploading in JNCH website;
8. कार्यालयप्रति/Office Copy.