



सीमाशुल्क आयुक्त का कार्यालय (एन.एस.-I)
OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-I),
मूल्यनिरूपण मुख्य (आयात) APPRAISING MAIN (IMPORT),
जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा शेवा, ता .उरण,
JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA- SHEVA, TAL-URAN,
जिला रायगड/ RAIGAD-400707, महाराष्ट्र MAHARASHTRA
(e-mail: appraisingmain.jnch@gov.in; Telephone No.022-27244979)

F.No. S/22-Gen- 20/2020-21/ AM (I)/JNCH

Dated: 15.10.2020

STANDING ORDER NO-37/2020

Sub: Faceless Assessment-Measures for timely assessment of Bills of Entry and clarification on defacement of physical documents- reg.

Attention of all the officers and staff of JNCH is invited to CBIC's Circular No. 45/2020-Customs dated 12.10.2020 issued vide F. No.450/26/2019-Cus. IV(Pt) on the above mentioned subject. Reference is also invited to CBIC Circular No.40/2020-Customs, dated 04.09.2020 stipulating the rollout schedule for implementation of Faceless Assessment pan India by 31.10.2020. The CBIC Circulars No. 28/2020-Customs, dated 05.06.2020, No.34/2020- Customs, dated 30.07.2020 as well as Instruction No. 09/2020-Customs, dated 05.06.2020 related to Faceless Assessment may also be kindly referred to.

2. Board has reviewed the implementation of Faceless Assessment. While the implementation has been largely smooth, Board's attention has been drawn to some issues impacting the pace of assessment and clearances of consignments. As the prompt and timely assessment of Bills of Entry and clearance of imported consignments are key objectives of Turant Customs, these issues have been examined and remedial measures have been identified and prescribed for Faceless Assessment.

2.1 FAG officers in Mumbai Customs Zone-II, Nhava Sheva are working throughout the week for assessment and clearance of goods under Faceless Assessment to ensure that there is no delay on their part. However, it is felt that some extra diligence and proactive action by the trade will further facilitate faster clearance of Bills of Entry in the current regime of faceless assessment.

Further, it has also been decided:-

- (i) that all Saturdays (except second Saturday) will be working days for all the FAGs at JNCH.
- (ii) that on second Saturdays, Sundays and Holidays FAGs will work on rotation basis as devised by NAC, to fulfil the overall objective of Faceless Assessment.

2.2 Officers are hereby directed to advise the trade to feed the all details/information etc. needed for assessment at the time of filing of BE and to indicate end use of consignments viz. time-sensitive/urgent consignments such as lifesaving drugs, security/defence related consignments etc. imported by Government and its agencies/PSUs etc in the B/E for easier identification of such consignments. PAG/FAG will clear above consignments on priority basis.

Trade may also be advised to provide complete details/specifications/description/brand/name/ model/technical literature/ mandatory documents essential for assessment. Further, they may be advised to upload and link all the relevant and supporting documents at the first instance to avoid queries and delays. This may enable the assessing/appraising officers to view all the supporting document so that un-necessary queries may be avoided.

2.3 Officers are hereby directed to adhere to the Board's Circular No.-22/2015-Cus dated 03.09.2015, to avoid raising queries in piecemeal manner or to repeat the queries and are directed to raise the queries at one go.

2.4 FAG officer may make a suitable remark in the system for the verification of statutory compliances which is to be checked only during Customs Compliance Verification (CCV) stage at the Port of Import and the B/E shall not be kept pending for assessment.

2.5 The FAG officers shall not duplicate the RMCC instructions, rather only supplement the same to provide additional directions based on local inputs.

2.6 To streamline the practice of First-Check, both for purposes of uniformity across the country and different FAGs and also to address associated delays in assessment, following imports/situations have been identified where First Check shall ordinarily be resorted to by the FAG officers for carrying out assessment:

- (a) Old and used machinery/capital goods provided the Inspection/Appraisement report from the country of export is not available in the format prescribed or is not produced at all or is insufficient as per Circular No. 07/2020-Customs, dated 05.02.2020.
- (b) Old and used goods where the examination is essential to determine valuation, classification and other parameters. This does not include the cases covered under 2nd proviso to Section 46(1) of the Customs Act, 1962.
- (c) Articles of jewellery, precious metals, imitation jewellery where

valuation must be ascertained by a jewellery expert.

- (d) Cases of re-import of goods under various exemption notification, which requires establishment of identity to the satisfaction of Deputy Commissioner/Assistant Commissioner of Customs.

2.7 Where an importer requests First Check on a regular basis, the FAG officers must take due care that this request is genuine and is not being routinely used to avoid self-assessment. However, in exceptional circumstances when the FAG has genuine reasons to believe that a First Check examination report is required for completion of assessment i.e., determination of valuation, classification, rate of duty, and other parameters relevant for determination of Customs duty, the same may be ordered only with the approval of Joint Commissioner/Additional Commissioner in the Customs Automated System. Till a facility is created in the ICES to route the Bill of Entry to the JC/ADC for this purpose, such permission may be manually granted by the JC/ADC in deserving cases.

2.8 The various scenarios and the prescribed routes for carrying out reassessment of BE related to amendments under section 149 of Customs Act, 1962, on the request of the importers to change the elements of assessment. Owing to importer's claims that he has forgotten to claim an exemption or is in possession of some document that requires an element such as freight etc. to be changed, are as follows:-

- a. Scenario 1: Where the amendment is requested before OOC and would impact the assessment.

Re-assessment in this scenario would be resorted to only if the B/E has not been given OOC. The request by the importers for those amendments impacting assessment would be sent to FAG for approval and consequent re-assessment. Accordingly, Notification No. 96/2020-Customs dated 12.10.2020 has been issued to enable FAG officers as proper officers under section 149 of Customs Act, 1962. Scenario 1 would apply in following instances:

- i. The self-assessed B/E is verified and found in order and the importer seeks an amendment that may impact the assessment. Once recalled for re-assessment, the B/E would be sent for consideration of the same FAG which had re-assessed the subject B/E previously.
- ii. The self-assessed B/E is facilitated post which the importer seeks an amendment that may impact the assessment. In such case, the B/E would be sent to the any of the FAG for assessment by the

Customs Automated System.

iii. The self-assessment made by the importer is questioned by the FAG and after due process, the assessment is changed. In this case the importer may either accept the new assessment or seek an assessment order. In both situations, if the importer subsequently seeks an amendment impacting the assessment, the B/E would be sent for consideration of the same FAG which had re-assessed the subject B/E previously.

b. Scenario 2: Where the re-assessment is requested before OOC but would not impact the assessment.

This scenario covers situations like requests for amendments like change in details of invoice based on the documentary evidence, short shipments, change in BL/AWB or fulfilment of conditionalities decided by assessment such as Bond conditions etc. These amendments may continue to be approved by PAG.

c. Scenario 3: Where the re-assessment is requested after OOC has been given under Section 47 of the Customs Act, 1962.

This scenario covers situations where re-assessment with or without amendment is to be carried out for any reason after OOC has been given. The same shall continue to be done by PAG.

The reassessment being done by Customs officer arising out of various reasons is presently done by the PAG. This practice may continue.

2.9. For uniformity, all the officers are hereby directed to adhere to directions in Circular No. 32/2020-Customs dated 06.07.2020, which requires submission of original hard copy of a COO which is in line with the Operational Certification Procedures for the various Trade Agreements notified in terms of section 5 of the Customs Tariff Act, 1975.

2.10. Grievance Redressal:

(i) The officers are hereby directed to advise the trade to refer to JNCH's Public Notice No.-132/2020 dated 13.10.2020 vide which it has been decided that the "Turant Suvidha Kendra (TSK)" at Nhava-Sheva will act as "Facilitation Helpdesk" for any grievance related to clearances of the B/E filed in the port. Accordingly, for redressal of any grievance related to clearance of the Bill of Entry pertaining to Mumbai Customs Zone-II, JNCH, Nhava-Sheva, the Importers/Exporters/Customs Brokers/Stake-

holders may contact the Supdt./Appraising Officer, Turant Suvidha Kendra, JNCH, Nhava-Sheva. The Importers/Exporters/Customs Brokers/Stake-holders may also communicate their grievance relating to clearance of the Bill of Entry on E-Mail id at tsk-jnch@gov.in or over telephone 022-27244766.

(ii) Shri Dipin Singla (Email id: dipin.singla@nic.in), Joint/ Addl. Commissioner of Customs, TSK, NS-III, JNCH, Nhava-Sheva has been designated as nodal officer to serve as single point for the escalation of the grievance with regards to clearance of B/E requiring urgent attention filed at JNCH, Nhava-Sheva.

3. The officers are hereby directed to refer to the clarification of the Board as mentioned in Para 3 of the Circular No.-45/2020-Customs dated 12.10.2020 regarding ambiguities/doubts expressed by field formations in regards with that Annexure I & II to Circular No.40/2020-Customs, dated 04.09.2020.

4. Difficulty, if any, faced in implementation of this Standing Order may be brought to the notice of the Addl. /Joint Commissioner (Appraising Main (Import)) through email at appraisingmain.jnch@gov.in.

Sd/-
(Sunil Kumar Mall)
Commissioner of Customs (NS-I)

Copy to:

1. The Chief Commissioner of Customs, Mumbai Zone-II, JNCH.
2. The Commissioner of Customs, NS-G/NS-I/NS-II/NS-III/NSAudit/NS-V, JNCH.
3. All Additional/Joint/Dy./Asstt. Commissioners of Customs, JNCH.
4. All Sections/Group of NS-G/NS-I/NS-II/NS-III/NS-Audit/NS-V, JNCH.
5. AC/DC, EDI for uploading on JNCH website immediately.