सत्यमेव जयते	भारत सरकार/ Government of India वित्त मंत्रालय / Ministry of Finance आयुक्त सीमाशुल्क एन.एस.-II का कार्यालय Office of Commissioner of Customs NS-II, मुख्य निर्यात का मूल्यांकन, Appraising Main Export, जवाहरलाल नेहरू कस्टम हाउस, न्हावा शेवा, Jawaharlal Nehru Custom House, Nhava Sheva, जिला - रायगढ़, महाराष्ट्र - 400 707 Dist.- Raigad, Maharashtra – 400 707 E-mail: apmainexp@jawaharcustoms.gov.in	

दिनांक /Date: As Signed

दिनांक 09.09.2026 को सम्पन्न 'निर्यात संवाद' की बैठक का कार्यवृत्त

MINUTES OF THE MEETING OF THE "NIRYAT SAMVAAD" SEPTEMBER-2026 HELD ON 09.09.2026

The Niryat Samvaad meeting was held on physical mode on 09.09.2026 at 15:00 hrs at Jawaharlal Nehru Custom House (JNCH), Nhava Sheva Raigad, Maharashtra under the Chairmanship of Shri. Ravneet Singh Khurana, Commissioner of Customs, JNCH.

2. Ms. Jyoti Agrawal, Additional Commissioner, NS-II, JNCH opened the proceedings by welcoming Commissioner of Customs, Mumbai Customs Zone-II and other participants.

3. इस बैठक में व्यापार के निम्नलिखित सदस्यों/प्रतिभागियों ने भाग लिया:
The meeting was attended by the following members/participants of the trade:

क्रमसं./ Sr.No.	**नाम(सर्वश्री/सुश्री/श्रीमती) Names(Shri/Ms./Mrs.)**	**संगठन / संघ Organizations/Associations**
1.	Abhijeet Neogy	Case New Holland
2.	Mukund P Gaikwad	On behalf of M/s Oman Trades
3.	Sneha Chakrabarti	M/s Hitachi Energy
4.	Sunil Balan	Consulatant on behalf of M/s Hitachi Energy

4. 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.	Jyoti Agrawal	Additional Commissioner of Customs
2.	Sanjay Bangartale	Additional Commissioner of Customs
3.	Roopesh Sukumaran	Additional Commissioner of Customs
4.	PK Gokhroo	Assistant Commissioner of Customs
5.	Sunil Sathtianesan	Assistant Commissioner of Customs
7.	Sandeep Mukherjee	Assistant Commissioner of Customs
8.	Krishna Kumar	Assistant Commissioner of Customs
9.	SJ Prajapati	Assistant Commissioner of Customs
10.	Rajeev Ranjan	Supdt.(P)/DBK
11.	Surender	Supdt.(P)/AM(X)
12.	Shubham Choudhary	Examiner/AM(X)

5. Ms. Jyoti Agrawal, Additional Commissioner, informed the Chair that total 06 new grievances were received since issuance of Meeting Notice dt: 21.08.2026 that were to be taken up during the meeting. The exporters concerned were informed accordingly. However, out of 06 exporters concerned, only 03 attended the meeting despite invited for the same.

6. Though not all the concerned exporters were present, their grievances were taken up in the meeting, along with the grievances for which resolutions were pending in the previous meeting, with the permission of Chair.

7. **निर्यात संवाद के दौरान पिछली बैठक से संबंधित निर्यातकों की शिकायतों पर विचार**: **GRIEVANCES OF EXPORTERS FROM PREVIOUS MEETING TAKEN UP DURING NIRYAT SAMVAAD**:

कार्यबिन्दु संख्या/POINT NO. 1:

Exporter has represented that an IGST refund amounting to ₹5,25,943/- against Shipping Bill No. 7182358 dated 21.11.2025, filed at Nhava Sheva Customs, remains pending. The exporter has stated that although the Shipping Line has filed the Gateway EGM, the same is not being reflected in the ICES system, resulting in non-processing of the refund claim. Despite repeated follow-up with the ICEGATE Helpdesk and representations made to DG Systems and ICEGATE authorities since January 2026, the issue remains unresolved. The exporter has requested early resolution of the system-related issue and release of the pending IGST refund.

(Grievance of Dynamic International Corporation)

प्रतिक्रिया/Response:

The grievance has been duly examined. With regard to the grievance, the ICES 1.5 system is reflecting the error message, "There are errors other than SB005/SB004/SB003", in respect of Shipping Bill No. 7182358 dated 21.11.2025. The aforesaid error cannot be resolved at this office level.

Accordingly, an e-mail dated 09.06.2026 & 01.07.2026 has been forwarded to ICEGATE requesting necessary action for resolution of the issue. Further, as directed, a letter dated 06.07.2026 has been forwarded to the Pr. ADG, ICEGATE, seeking necessary action in the matter.

The grievant was also advised to approach the ICEGATE Helpdesk at icegatehelpdesk@icegate.gov.in for expeditious resolution of the issue. A reminder email dated 05.08.2026 has also been sent in the matter.

Further, am email dated 10.08.2026 has been received from ICES, DG System, wherein it was communicated that "*Error E in EGM means ASR has not been done by Gateway officer. U may send the mail to Gateway port for n/a*". Accordingly, the said mail was forwarded to EGM Coordination Cell for an early resolution in the matter as per the instruction of DG System.

However, an email dated 08.09.2026 has been received from EGM Coordination Cell intimating therewith that "*while processing of the ASR in the system, the ICES 1.5 System flagged an error reading "Invalid Shipping Bill."* Consequently, the system is preventing the completion of the ASR process in the subject shipping bill".

Further, the EGM Coordination Cell has also intimated that an email dated 27.08.2026 has been sent to ICEGATE (@email ID team.ices@icegate.gov.in) for removal of Error Code E in the subject Shipping Bill.

(Drawback, JNCH)(open)

<u>कार्यबिन्दु संख्या/POINT NO. 2:</u>

The exporter has represented that IGST refund amounting to ₹2,44,871.64 against Shipping Bill No. 9503198 dated 29.03.2025 remains pending due to system errors SB002 (EGM Error) and SB005 (Invoice Number Mismatch). The exporter has stated that the EGM has been revalidated multiple times, most recently on 29.05.2026 at JNCH, but the error persists. It has further been submitted that the invoice uploaded through IRN No. 2025032900118619 dated 29.03.2025 contains the correct invoice number (OT2425041), whereas an incorrect invoice number (OT24250341) was inadvertently declared in the Shipping Bill, resulting in the SB005 error. The exporter has been pursuing the matter with the IGST Refund Desk, JNCH and ICEGATE Helpdesk since December 2025; however, due to system-related issues preventing manual validation/correction, the refund claim remains unresolved. The exporter has requested early resolution of the issue and release of the pending IGST refund.

(Grievance of M/s Oman Trades)

<u>प्रतिक्रिया/Response:</u>

Please refer to the reply furnished by this office in the NIRYAT SAMVAAD for the month of August 2026 dated 12.08.2026. Subsequently, the Error Code in respect of Shipping Bill No. 9503198 dated 29.03.2025 has been changed to SB005.

Accordingly, the exporter was advised, vide this office emails dated **20.08.2026, 02.09.2026 and 07.09.2026,** to either rectify the invoice details in Table 9A of GSTR-1 in the GST returns for subsequent months or follow the procedure prescribed under Circular No. 5/2021-Customs dated 17.02.2021 for processing of the refund claim.

However, this office is yet to receive any reply/compliance from the exporter in the matter.

Discussion: The representative of the exporter informed the Chair during the meeting that the exporter would pay the challan and submit a copy of the same for necessary rectification of the invoice details.

(Drawback, JNCH)(Closed)

<u>कार्यबिन्दु संख्या/POINT NO. 3:</u>

Exporter engaged in manufacture and export of Crawler Excavators under ITC HS Code 84295200, has represented regarding delay in processing of its Brand Rate Duty Drawback claims filed under Rule 7(1) of the Drawback Rules, 2017.

The matter was raised in the Niryat Samvaad meeting held on 08.07.2026, following which one of the six pending applications was sanctioned. However, the remaining five applications, involving drawback claims of ₹2,56,30,593/-, are still pending despite assurance for disposal by the end of July 2026. The exporter has stated that all requisite documents were submitted and export proceeds were duly realized.

(Grievance of M/s. Case New Holland Construction Equipment (India) Pvt. Ltd. IEC 0399061118)

प्रतिक्रिया/Response:

In this regard, three out of the six applications submitted by M/s. Case New Holland Construction Equipment (India) Private Limited, three applications had been processed and Brand Rate Fixation letters dated 07.07.2026; 13.08.2026 for an amount of Rs. 63,15,084/- and dated 14.08.2026 for an amount of Rs. 44,18,778/-, respectively, have also been issued. Further, the processing of rest of the three applications have also been initiated in E-Office F. No. CUS/DBK/BR/1952/2026-DBK; CUS/DBK/BR/1951/2026-DBK and CUS/DBK/BR/1953/2026-DBK.

Further, vide their email dated 08.09.2026, the exporter has acknowledged receipt of sanction letters in respect of three applications and has stated that the necessary action in respect of the remaining three applications has also been initiated by the Drawback Department and the matter is being pursued satisfactorily.

(Drawback, JNCH)(Closed)

कार्यबिन्दु संख्या/POINT NO. 4:

Exporter has represented regarding the pending Duty Drawback claims pertaining to exports made in 2009. The exporter has stated that all necessary documents, including O-I-O dated 16.07.2024 for removal of the alert, were submitted through letters dated 23.07.2023 and subsequent reminders, along with repeated emails to the Chief Commissioner of Customs.

Out of 23 Shipping Bills, Duty Drawback claims in respect of 16 Shipping Bills have already been processed, while claims pertaining to 7 Shipping Bills remain pending, involving a total amount of ₹6,82,884/-. The exporter has requested expeditious release of the pending Drawback claims.

(Grievance of Nandan Denim Limited (IEC: 0894009851))

प्रतिक्रिया/Response

With reference to the query regarding the pendency of IGST and Drawback in respect of the seven Shipping Bills of the subject exporter, it is informed that the status of the said Shipping Bills is reflected as "SUSP" in the ICES system against CIU File No. SG/MISC/175/09 CIU. Accordingly, the exporter has been requested vide email dated 05.08.2026 to obtain a No Objection Certificate (NOC) from the CIU Section to facilitate the processing and release of the pending IGST refund and Drawback amount.

Further, a letter dated 27.08.2026 vide F.No.CUS/DBK/MISC/1074/2025-DBK has been issued to CIU, JNCH to either issue a NOC in the subject matter or intimate the current status of the investigation. However, this section is yet to receive any reply from CIU, JNCH yet.

Action to be Taken: The Chair highlighted the gravity of the grievance and instructed that the ADC, Drawback Section shall coordinate with the ADC, CIU, JNCH, for obtaining the requisite NOC from the CIU Section, so as to facilitate expeditious disbursement of the export benefits.

(Drawback, JNCH)(Open)

8. निर्यात संवाद के दौरान उठाई गईं निर्यातकों की शिकायतें
GRIEVANCES OF EXPORTERS TAKENUP DURING NIRYAT SAMVAAD :

कार्यबिन्दु संख्या/POINT NO. 1:

The exporter has submitted that its six pending Shipping Bills are blocked in the ICES Drawback Scroll Queue due to the legacy EDI suspension message “Curr Que should be SCROLL IN / IEC is Suspended.”

It has stated that the RBI caution-listing was revoked vide Order No. FED.MRO.DPMD/S571/81-07-003/2026-27 dated 14.05.2026, and its IEC 0316974081 is presently valid and active on the DGFT portal with DEL status (N). Consequently, eligible Duty Drawback amounting to Rs. 8,71,585/- remains pending.

The exporter has requested that the suspension/alert flag against its IEC in the ICES EDI Drawback Directory be removed and the six Shipping Bills be pushed into the Drawback Scroll Generation Queue for disbursal.

(Grievance of M/s. VINIT FABRICS (IEC: 0316974081))

प्रतिक्रिया/Response:

Reply from Drawback:

The subject Shipping Bills were checked in the ICES 1.5 system, wherein it was observed that an alert has been inserted against the exporter as per the RBI Caution List, vide Order No. DDPMD/S5489/81.07.003/2023-24, with the approval of Commissioner of Customs, NS-II, vide F. No. Cus/BRC/Alrt/49/2023-BRC.

In view of the above, the matter has been referred to the Drawback Recovery Cell, JNCH, vide this office email dated 07.09.2026, requesting them to examine the matter and inform whether the aforesaid alert is required to be continued or otherwise. Further action in the matter shall be taken on receipt of the requisite clarification.

Reply from Drawback Recovery Cell:

In this regard, it is to inform that the RBI Decaution list along with other enclosures has been perused and the process of revocation of alert against your IEC is under process. Meanwhile, it is noticed, as per ICES 1.5 system, that **there are 39 Shipping Bills, having LEO Date Between : 01/01/2004 and 04/09/2026, for which the export proceeds have not been realised yet.**

In view of above, the exporter is requested to submit the complete proof of realization of export proceeds i.e.

- Six-monthly Negative Statements from all the Authorized Dealer Banks / certificates from Chartered Accountant acting as statutory auditor for the period prior to 01.04.2014 (as applicable) in terms of Public Notice No. 11/2009.
- E-BRCs in respect of Shipping Bills having LEO date on or after 01.04.2014, showing realization of export proceeds within the time-limit prescribed under FEMA, 1999.

Action to be Taken: DRC Section shall intimate the exporter and share the list of 39 Shipping Bills with the exporter.

(DRC, JNCH)(Open)

कार्यबिन्दु संख्या/POINT NO. 2:

Our Exporters have regularly been facing issues pertaining to delay in handing over goods post customs clearance at the port as most of the inspections are said to start post lunch and carry on till late evenings. thus resulting in delay in handover to freight forwarders for further movement.
Suggestion: It would be beneficial for all exporters if the inspections start earlier in the day.

(Grievance of Association of Indian Manufacturers)

प्रतिक्रिया/Response:

It is submitted that the examination is generally conducted as and when CB approches customs officer alongwith required documents.

However if any specific delay is noticed, same may be communicated to AC/DC, Docks and will be resolved promptly.

(Export Docks, JNCH)

(Closed)

कार्यबिन्दु संख्या/POINT NO. 3

This subject has delayed the process of acceptance of merchandise under a particular HS code by the Custom official. Exporters find this as a challenge. Every Custom official reads a HS code differently, even though the six digit HS code is mentioned. You would understand that this often has resulted in harassment.
We may request if the above points be addressed for a smooth flow of merchandise at the customs.

(Grievance of Association of Indian Manufacturers)

प्रतिक्रिया/Response

With regards to HS code where the issue involves interpretation and/or requires further clarification or explanation, same is sought to be clarifed by CB in coordination with the exporter.

In case of any disagreement, same can be routed through provisional assessment.

Further, the Chair emphasized that if any specific issue arises, same must be brought to the notice of AC/DC, Docks.

(Export Docks, JNCH)

(Closed)

कार्यबिन्दु संख्या/POINT NO. 4

The exporter has submitted that due to a clerical/technical error, two Shipping Bills were inadvertently filed against the same Commercial Invoice No. 26270001 dated 13.04.2026.

The valid Shipping Bill No. 2574076 dated 21.04.2026 was cleared with LEO and EGM successfully integrated, under which the cargo was physically exported. The duplicate Shipping Bill No. 2386770 dated 15.04.2026 remains stuck in the “HIST” queue with pending EGM status.

The exporter has requested cancellation/nullification of the duplicate Shipping Bill to enable processing of the legitimate IGST refund, and has confirmed that no dual export benefits, drawback or IGST refund have been/will be claimed against the duplicate entry.

(Grievance of KBB TRADING AND CONSULTANCY PRIVATE LIMITED)

प्रतिक्रिया/Response

Exporter was informed via email dt: 08.09.2026 that the amount of INR 1000/- is to be paid via challan in respect of per Shipping Bill amendment fees. Exporter vide email dt: 08.09.2026 shared the challan copy in requisite format via e-mail.

Cancellation Certificate dt: 08.09.2026 issued to exporter and same is acknowledged by exporter via email dt: 09.09.2026.

(CEAC, JNCH)(Closed)

कार्यबिन्दु संख्या/POINT NO. 5

The exporter has submitted that its specialized high-voltage Gas Insulated Switchgear (GIS) is exported in Semi-Knocked Down condition with specially engineered, moisture-protected packaging to safeguard the sensitive equipment during international transit. Since February 2026, its GIS export consignments at Nhava Sheva have reportedly been subjected to 100% open examination, requiring extensive opening of the protective packaging.

The exporter has stated that such examination may expose the equipment to moisture, dust and contamination, besides causing additional re-packing costs, delays in clearance and potential quality/warranty risks. Referring to CBIC Circular No. 13/2018-Customs dated 30.05.2018, particularly Para 6, the exporter has requested suitable facilitation, including minimizing disturbance to the specialized packaging and, wherever feasible, undertaking examination/verification at the factory premises.

(Grievance of M/s Hitachi Energy)

प्रतिक्रिया/Response

It is submitted that export consignments are selected for physical examination based on instructions generated by the Risk Management System (RMS) administered by the National Customs Targeting Centre (NCTC). These automated or intelligence-driven risk assessment orders are mandatory directives, and the officers posted at the docks are legally obligated to conduct examinations strictly in alignment with the specific RMS instructions provided for each shipping bill.

Furthermore, CBIC Circular No. 13/2018-Customs dated 30.05.2018 is confined to procedure and examination safeguards for reefer containers carrying perishable cargo to prevent cold-chain degradation, and its provisions cannot be extended to cover industrial machinery or non-perishable technical equipment.

However, exporter may present their case before NCTC for increase in facillation if permissable.

Discussion: The Chair suggested that the exporter may make a formal representation to the Commissioner of Customs, NS-II, in this regard. Further, the Chair advised the exporter to obtain AEO status for enhanced facilitation of its export-related activities.

(AM(X), JNCH)(Closed)

कार्यबिन्दु संख्या/POINT NO. 6

The exporter has submitted that while filing Shipping Bill No. 9398256 dated 05.02.2026, the invoice date was inadvertently declared as 05.02.2025 instead of the correct date 05.02.2026, as reflected in GST Export Invoice No. DE56005 and the corresponding GSTR-1 records.

The said discrepancy between the Shipping Bill and GST records has resulted in IGST validation failure, thereby blocking processing of the eligible IGST refund amounting to ₹27,542.78. The exporter has stated that the actual invoice and GSTR-1 records consistently reflect the correct date of 05.02.2026.

Accordingly, the exporter has requested that the invoice date in the Shipping Bill may kindly be amended to 05.02.2026 and the Shipping Bill reprocessed to facilitate release of the IGST refund.

(Grievance of M/s Zakie Enterprises 3111009157)

प्रतिक्रिया/Response

Exporter was informed via email dt: 08.09.2026 that the amount of INR 1000/- is to be paid via challan in respect of per Shipping Bill amendment fees. Exporter vide email dt: 08.09.2026 shared the challan copy in requisite format via e-mail. Same is put in efile for Amendment certificate issuance.

Amendment Certificate dt: 08.09.2026 issued to exporter.

(CEAC, JNCH)(Closed)

9. Further, the Chair instructed that the grievances of the trade should be resolved with utmost priority. All concerned should seriously prioritize communications from exporters/trade received via email or otherwise and redress the grievances at the earliest and if it is not possible to resolve, the same should be intimated by recording valid reasons for non-resolution of the same to concerned exporter. The Chair stressed that after receiving the grievance, all efforts be made to resolve the grievance at the earliest and if we do this on regular basis in a limited time frame, the concerns of the trade would not escalate into a grievance

10. The meeting ended with a vote of thanks to the Chair.

11. This issues with the approval of the Commissioner of Customs, NS-III**.**

12. Any amendments to these minutes to be provided within the next five working days.

13. Minutes are placed on the JNCH website and also sent through emails to all members including concerned exporters.

(Sunil Sathtianesan)
सहायक आयुक्त,सीमाशुल्क/
Asst. Commissioner of Customs,

मूल्य निरूपण मुख्य(निर्यात)/Appraising Main (X),
जे.एन.सी.एच.,न्हावाशेवा/ JNCH, Nhava Sheva.

सेवामें /To,
सभी संबंधित निर्यातक को ईमेल के माध्यम से /All Concerned Exporters (through email)

प्रतिलिपि/Copy to :(ईमेल के माध्यम से)

1) मुख्य आयुक्त,सीमाशुल्क,मुंबईअंचल-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) सभी अपर/संयुक्त आयुक्त,एनएस II, जेएनसीएच,न्हावा शेवा /All ADC/JC, NS-II, JNCH, ;
4) सभी उप/सहा.आयुक्त, एनएस II,जेएनसीएच&सहा/उप आयुक्त, ईडीआई न्हावा शेवा /All DCs/ACs,NS-II& AC/DC/EDI, JNCH;
5) 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;
6) कार्यालयप्रति/Office Copy.

Digitally signed by
Sunil Sathianesan
Date: 11-09-2026
18:33:29