

प्रधान आयुक्त सीमाशुल्क (एन.एस.1) का कार्यालय, मुंबई अंचल -II
 Office of the Pr. Commissioner of Customs (NS-I), Mumbai Zone-II
 जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा शेवा, तालुका उरण, जिला रायगड, महाराष्ट्र - ४००७०७
 Jawaharlal Nehru Custom House, Nhava Sheva, Taluka: Uran, Distt: Raigad,
 Maharashtra 400707

04-06-2026

Public Notice No. 69/2026

Subject: Streamlining assessment of Bills of Entry involving test reports – reg.

Representations have been received from trade regarding limited validity (up to 6 months) of previous test reports (PTR). This limited validity leads to detention of the consignment after expiry of the validity of PTR, drawal of fresh samples and assessment of the B/E provisionally. This causes increase in provisional assessments, increase in dwell time as well as hardship for trade.

2. As per the present practice, after expiry of valid PTR, a fresh sample is drawn and consignment is cleared on the provisional assessment on PD/TB Bond which causes delay in clearance of import consignments. In this regard, kind reference is invited to Public Notice No. 71/2025 dt 17.09.2025 issued by Secretary, NAC-Chemicals regarding streamlining the documentation requirements for expediting assessments under NAC-Chemicals.

3. For the convenience of trade and in order to minimize provisional assessments while ensuring compliance with legal requirements, the following procedure is prescribed for import of products falling under Chapters 28 to 49 wherever PTR has been prescribed as documentation requirement in Annexure to PN 71/2025:

(i) **Validity of Test Reports:** Test reports (CRCL / other accredited laboratories) submitted by importers covering identical goods, grade, specifications, COO and supplier shall be considered valid for a period of 6 months from the date of issue.

(ii) **Assessment of Bills of Entry:** Bills of Entry may be assessed on final basis where a valid test report (not older than 6 months) is available for identical goods. In such cases, no provisional assessment shall be resorted to solely on the ground of non-availability of fresh test report.

(iii) **Mandatory Periodic Sampling:** To ensure continued compliance, docks officers on the request of the importer shall draw representative samples from the consignment imported towards end of but before expiry of validity of PTR. Since the Importer is already possessing valid PTR, such consignment/BoE shall not be subjected to provisional

assessment and BoE shall be assessed finally based on the existing valid test report.

(iv) **Post-Test Action:** On receipt of fresh test report if results are in conformity, then such report shall be valid for further 6 months. However, if any variation is observed then appropriate action under the Customs Act, 1962 may be initiated.

(v) **Responsibility:** Appraising Groups and Dock Officers shall ensure strict compliance. Any deviation must be recorded with reasons.

4 . It is further clarified that aforementioned procedure shall not be applicable in cases where Partner Government Agencies themselves draw the sample.

5. Difficulties, if any, may be brought to the notice of the Additional/ Joint Commissioner, Appraising Mains, NS-I, JNCH.

This issues with the approval of Chief Commissioner of Customs, JNCH.

Digitally signed by
Bhetanabhotla Sumidaa Devi
Date: 04-06-2026 16:41:23

**COMMISSIONER OF CUSTOMS,
NS-I, JNCH, NHAVA SHEVA**