

सीमाशुल्कआयुक्त (एनएस –I) कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-I
मूल्यनिरूपणमुख्य (आयात) APPRAISING MAIN (IMPORT)
जवाहरलालनेहरूसीमाशुल्कभवन, न्हावाशेवा,
JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA- SHEVA
ता. उरण,, TAL-URAN, जिलारायगड /RAIGAD – 400707,महाराष्ट्रMAHARASHTRA
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F.No. S/22-Gen-44/2017-18 AM (I) Pt.IV

Date: .08.2020

MINUTES OF MEETING OF THE PERMANENT TRADE
FACILITATION COMMITTEE (IMPORT) HELD ON 30.07.2020.

The PTFC meeting held through video conference on 30.07.2020 was chaired by Shri S.K. Vimalanathan, Commissioner of Customs (NS-III), Shri Sunil Kumar Mall, Commissioner of Customs (Ns-I), Shri R K Mishra, Commissioner of Customs (NS-V), and Shri Sanjay Mahendru, Commissioner of Customs (NS-II & General). The meeting was attended by the following members/participants of trade:-

Sr. No.	Names (S/Shri/Ms./Mrs.)	Organization/Association/Designation
1.	P G Rao	JNPT
2.	Dr.K.U Methekar	FSSAI
3.	Hardik Vaidya	DP World (NSICT & NSIGT)
4.	Prashant Satish Mhatre	GTI - APM Terminals Mumbai
5.	Faiz Sayyed	BMCTPL
6.	V K Agarwal	Mirc Electronis Ltd (ONIDA)
7.	Capt Jasbir Singh	CSLA / MANSA
8.	Rajasekhar R	United Phosphorus Ltd.
9.	George Joseph	CFSAI
10.	Subhash Rajkumar	MANSA
11.	Prakash Chand	DP world
12.	Ganpat Korade	BCBA
13.	Dr. K.U Methekar	FSSAI
14.	Mobin Choudhari	CSLA
15.	Shankar Shinde	BCBA
16.	Amit Singh	DP World
17.	Omprakash Agrawal	MACCIA
18.	Paresh Shah	WISA
19.	Shailesh Mishra	BMCT
20.	Umesh Grover	CFSAI
21.	George Joseph	CFSAI
22.	Amit Shetty	CSLA
23.	Sheetal Ahluwalia	AWCBA
24.	Kiran Rambhia	BCBA
25.	Marks Fernandez	IMC

Following Officers from the department attended the meeting:–

Sr. No.	Names (Shri/Smt./Ms.)	Designation
1.	Sanjay Kumar	Addl. Commissioner of Customs, JNCH
2.	T. Arivazaghan	Addl. Commissioner of Customs, JNCH
3.	Rajiv Ranjan	Addl. Commissioner of Customs, JNCH
4.	Kamlesh Kumar Gupta	Addl. Commissioner of Customs, JNCH
5.	Vishal Jaronde	Addl. Commissioner of Customs, JNCH
6.	Dipin Singla	Joint Commissioner of Customs, JNCH
7.	Shokender Kumar	Joint Commissioner of Customs, JNCH

2) Shri Vishal D. Jaronde, Addl. Commissioner of Customs, JNCH, started the discussion related to the agenda points of the meeting.

3) OLD AGENDA POINTS

Agenda Points Represented By MANSA

Point No.1: Movement of Non DPD Import containers lying for more than 3 days at CWC D'node CFS. The en-block movement of these containers is necessary.

Response: The permission of en-block movement of containers from JNPT to CWC D'Node has already been granted in view of unprecedented COVID-19 situation. Further, the CFS concerned may approach this office for permission for movement of import containers from CWC D'Node to their CFS, under preventive escort or bond. Also, they can proceed for completion of Customs formalities for clearance of cargo from CWC D'Node by changing CFS code in the Customs documents.

During PTFC interaction, MANSA representative confirmed that there is no issue with regard to this agenda point. **[Point Closed]**

Point No.2: MANSA has sent 28 points relating to alternative to physical interface in areas of import noting, boarding, container cell, EGM co-ordination unit and cash section.

Response: This point has again been given as a fresh agenda point by MANSA for the present meeting **[Point Closed]**

Agenda Points Represented By CSLA

Point No.1: Non-generation of SMTP Document due to missing of carrier bond number in IGM- Sometimes carrier bond number is not fetched by the system due to mapping problem which causes no generation of SMTP documents. It doesn't make any impact on the IGM details (importer's name, weight, package, address etc.). This is regularized by feeding bond number in the carrier field. Earlier it was approved by the superintendent only. Our members have informed that these days file is being forwarded for this minor correction upto the commissioner level and thereafter permission to feed carrier bond number is allowed, which delays generation of SMTP & evacuation of import ICD container. This should be allowed by the Superintendent (Import Noting) as there is no impact on revenue because of updation of carrier bond number.

Response: - Necessary instructions have been issued to AC/DC (Import Noting) to deal with such matters. **[Point Closed]**

Agenda Points Represented By WISA

Point No. 1: During lockdown period, despite provision for blanket waiver of late filing fees being there, many importers had paid duty online working from home including late filing fees. In all such cases, suitable guidelines must be issued for claiming refund of such charges paid inadvertently due to oversight.

Response:-As per P.N no. 32/2020 dated 23.03.2020, the importer has to request the concerned assessing group for waiver of late fee charges. Accordingly, the concerned group shall decide whether to waive the late fee charges or otherwise. If, the late fee is waived by the concerned group, the importer can claim the refund by submitting a refund application along with all relevant documents to Asst./Deputy Commissioner of Customs, CRC,NS-III as per Customs Refund Application (Form) Regulations,1995. **[Point Closed]**

4)

NEW AGENDA POINTS

Agenda Points represented by MANSA

Point No.1. Basis customs notification, the **DPD units after 48 hrs. are moved to ICD Mulund**, this should be stopped immediately as now there is no congestion at terminals/ CFSs for movement.

Suggestion: The DPD Customer can very well clear the containers within 48 Hours. If not, the containers should be moved to S/Line's choice of CFS. All these issues can be tackled when the concerned Officials start accepting the letters through e-mail itself.

Response: The **movement of DPD containers is done by M/s. Container Corporation of India Limited (CONCOR)** and they collect the container movement charges directly from the importers. The **shipping line/agent should not have any concern** in the aforesaid movement of DPD containers. **[Point Closed]**

Point No.2 It was informed in the last PTFC meeting that 14 points out of 28 points given in the agenda points of last PTFC Meeting have been taken up with board as it requires amendment in the existing regulation.

Suggestion: A public notice / appropriate notification be issued with email id of respective customs department & details of electronic process to be followed by the stakeholders in this regard.

Response: Out of the said remaining 14 points to be discussed, only **two points** concerning Import Noting section pertain to **AM(I)** .

During PTFC interaction , it was clarified to trade representatives that similar issues have already been taken up with the Board. Necessary directions from the Board are awaited. **[Point Closed]**

Agenda Points represented by AMTOI

Point No.1 Introducing container cell activities through ICEGATE : One bond for covering all the ports in the country and a code no. could be filed at the time of filing EGM/IGM so that the incoming and outgoing container units may be monitored in a transparent manner.

Suggestion: Extension, if any, should be applied on line and permission should be granted in a seamless manner as part of ease of doing business.

Response: Introduction of one bond for covering all ports of the country for monitoring of import and export containers may involve jurisdictional issues. For e.g. Bond issued in Mumbai for container being used in Kandla may have some violation in Mumbai port and may be overlooked by Kandla port or Kandla port may say that violation has occurred in Mumbai, so the matter should be resolved in Mumbai. So there is a jurisdictional issue out here.

Secondly, regarding extensions of Bond, they are usually renewed for a period of one year which could be extended further as requested by the person executing the bond. It may be seen that importers furnishing renewal of bonds/continuity bonds will be verified by Container cell on the number and type of containers intended to be imported during the bond period and the bond amount is calculated on the basis of the container declared. After proper verification of Bond, the stamp paper is duly signed by the PO and AC/DC Container Cell on the Bond Stamp paper.

In view of above, as bond is a legal agreement whereby a person undertakes to do or not to do anything subject to conditions stipulated in the agreement, therefore it is recommended for physical submission of the Bond stamp paper which acts as a surety for the department. **[Point Closed]**

Agenda Points represented by BCBA

Agenda Point 1: (a) Delay caused due to ambiguity with regard to processing of BONDS allow at TSK and Bond Section : We would like to inform you that the setting up of TSK has duplicated the Bonding process for section 59 & 69 with increase in dwell time. Kindly note that the concerned signed documents are forwarded to Bond Department on next day by TSK for manual bonding process.

Other than above, consignment's lying position is demanded by BOND Department, which is delaying the process, and also it avoids completing advance processing since the lying position can only be obtained on receipt of containers at PORT/CFS's.

Suggestion: It would be appreciated if SOP can be provided with regard to process and function of individual officer to process the Bonding process enabling to adhere to the process to expedite clearances.

Response: As per para 3.1 of Public Notice No. 82/2020 dated 14.07.2020, all original Warehousing Bonds are being accepted at TSK and the same are being forwarded to the Bond Section for further necessary action at their end on day to day basis. Further, setting up of TSK has not duplicated the bond process. Earlier also Bond number used to be issued in the Bond Section and register entries were made and subsequently Supdt/Bond used to permit removal of goods from a Customs Station for the purpose of deposit in a warehouse. After setting up of TSK, Bond number is issued by TSK and permission for transfer of goods from CFS to Warehouse is given in the Bond section. Both these

sections are performing exclusive work , and there is no duplication of work as such.

During PTFC interaction , it was clarified that container location details are required only in respect of those containers which are to be transferred to warehouse/SEZ/Transshipment. **[Point Closed]**

(b) Whether transit bond submission is required in lieu of Insurance submission: The TSK formalities have just added additional process rather than reducing the process.

Suggestion: We are of the view that creation of TSK would have no manual process for bonding, however the same manual process still exists.

Response: As per **Section 60** of the Customs Act,1962,“**Permission for removal of goods for deposit in warehouse:**

1. When the provisions of Section 59 have been complied with in respect of any goods, the proper officer may make an order permitting removal of the goods from a customs station for the purpose of deposit in a warehouse:

[PROVIDED that such order may also be made electronically through the Customs Automated System on the basis of risk evaluation through appropriate selection criteria.]

2. Where an order is made under sub-section(1), the goods shall be deposited in a warehouse in such manner as may be prescribed.

After getting Bond number from TSK section, as per **Section 60** of Customs Act,1962, Supdt/Bond permits removal of goods from warehouse station for the purpose of deposit in a warehouse. Such permission by endorsing the Warehouse Bill of Entry is required and entries in bond registers are maintained to monitor the movement of goods as there is no online system to monitor.

During PTFC interaction, it was submitted that Customs is not insisting for physical documents, and that Transit Bonds are not being asked for by the Bond Section. However, insurance documents are necessarily required to be submitted. **[Point Closed]**

Agenda Point 2: Re-warehousing certificates being demanded by Bond Section : This is to bring to your notice that with implementation of ONLINE system, there was no requirement of re-warehousing certificates, however the Bond Dept. is still insisting for the re-warehousing certificates.

Response: Re-warehousing certificate is asked in Bond section in cases regarding bond to bond transfer of goods, transfer to SEZ, and in cases where goods were transferred out of the jurisdiction of JNCH. This is because ICES system is not connected with the warehouses and record of all these activities is kept manually. In order to ensure the receipt of goods at the destination, Re-warehousing certificate is necessary. As per para 4 of Board Circular No.25/2016-Customs dated 08.06.2016, acknowledgement of the receipt of the goods is required to be obtained wherever the goods were removed from Custom Bonded Warehouse.

During PTFC interaction, the members of trade were made aware that certain aspects of bond module are still not online. Till such time, the present practice is being followed. **[Point Closed]**

Agenda Point 3: Process at CFS for obtaining allow, forwarding & bottle Seals for movement of goods of Bonded cargo: Presently movement of shipment transportation under BOND for Sec 49/59/69 are subjected to allow / forwarding and bottle seals at CFS's from Export superintendent. After completing the processing at BOND formalities in Bond Section / TSK, there are challenges being faced by Custom Brokers in obtaining forwarding and seals from CFS's after 5 p.m. and on Saturdays due to non-availability of officers at the CFS's. Sometimes challenges are also faced with regard to the officers deputed for exports refuse to provide or sign Import B/E documents. Further the clarity of Preventive / Sepoy roles requirement need to be stated as the officers insist for PSO Section allow for processing Bond Formalities at CFSs, as implementation of Bottle seals for movement is already in place.

Suggestion: Clarity with regard to process at CFS for delivery with regard to obtaining allow / forwarding and bottle seal be defined for ease of operation. Till the bonding procedure is completed at bond section, the delivery should be only subjected to sealing of container at CFS which can be verified by the custodian gate PO.

Response: As per Notification no. 67/2016, the goods should be moved from CFS to Custom Bonded Warehouse under OTL. The clarification for administrative difficulties should be called for from concerned CFSs.

During PTFC interaction, members were informed that there is no shortage of bottle seals and any difficulty/specific instance may be brought to the notice of the concerned authority. **[Point Closed]**

Agenda Point 4: Listing of Container Scanning list status on JN Customs website : It is noticed that sometimes the Container scan list are not generated on time and the containers are kept on hold at CFSs for deliveries, further there is delay in providing mail messages to CFSs from CSD office with regard to further release of such shipments.

Suggestion: The status of such scan list should be made available to trade on website for monitoring and processing shipments deliveries.

Response: The Scan List is generated by RMCC and is directly forwarded by RMCC to all the terminals and CFSs. In case of any delay or non-receipt of Scan List from RMCC, CSD/JNCH , when intimated about the delay in generation of Scan List by CFSs/Terminals, follow up with RMCC and the same are forwarded to the CFSs/Terminals at the earliest. **[Point Closed]**

Agenda Point 5: Extension of submission of undertaking in lieu of BOND under Sec 143AA (PN No 72/2020 dt. 1.6.2020) : Board's Circular No. 17/2020 dated 03.04.2020 and JNCH Public Notice No. 41/2020 dated. 03.04.2020, Public Notice No. 58/2020 dated 22.04.2020 and 66/2020 dated 12.05.2020 to accept an undertaking in lieu of a bond. Reference to the BCBA email dated 6.7.2020 submitted by BCBA with regard to extension in submission of undertaking in lieu of non-availability of BOND papers due to extension of lockdown period.

Suggestion: Kindly note that the Govt. of Maharashtra has extended the lockdown period and still there are challenges faced with regard to commuting and availability of BOND paper, in view of ease of doing business, it is requested to extend the period for acceptance of an undertaking in lieu of bond till the lockdown period.

Response: As per Bond Circular No. 17/2020 and Public Notice issued by JNCH, an undertaking in lieu of Bond was permitted and the regular bond to be given by 20th June 2020. The matter has been referred to the Board for extension of period to accept an undertaking in lieu of bond. Reply from the Board is awaited. **[Point Closed]**

Agenda Point 6: Delay in receiving Test report from DYCC: It is noticed that there is delay in receiving test report from DYCC department which is delaying clearances of shipment.

Suggestion: Online status of DYCC test report be made available to trade for monitoring and processing shipments accordingly.

Response: Test Reports are being issued well in time except in exceptional cases. Also, it is brought to the notice that some samples are received in code names without proper literatures. In such cases requiring for authentic literatures for samples, also causes unwanted delays. However, at present, all steps are being taken to ensure that the test reports are issued without delay. **[Point Closed]**

Agenda Point 7: Mitigation of Pendency at : 1.Group V 2. Group 2H-K 3. RMS Centre

Comment: During PTFC interaction, the members of trade confirmed that the issues have been resolved with regard to this agenda point. **[Point Closed]**

Agenda Points represented by CFSAI

Agenda Point 1: Delays in release of Import Container Scanning List: Our Member CFSs are facing challenges as the list of Import containers earmarked for scanning is not released timely. This involves huge delays which adds to the dwell time as well as additional H&T cost and more importantly inconvenience both to the Importer / CHA as well as the concerned CFS. Some specific vessels and the delay period are as under:-

Sr.NO	Vessel Name	Terminal	Berthing Date	IGM No.	Scan List
1	OOCL SEOUL	GTI	21.07.2020 04:10	2257961	Not Received
2	NORTHERN GENERAL	NSIGT	22.07.2020 04:00	2257960	Not Received
3	BERMUDA	BMCT	17.07.2020 06.25	2257677	Not Received
4	COSCO TAICANG	BMCT	13.07.2020 02.40	2257142	15.07.2020 13:39

Response: Scan List for vessels at **Sr.No.2 and 3** were forwarded on the date of berthing of the vessels. In case of vessel at **Sr.No.1 and 4**, the Scan List was generated on 22.07.2020 07:01 PM and 15.07.2020 01:15 PM respectively, and were forwarded by RMCC. Also it is informed that the Scan List is generated by RMCC. These data are directly forwarded by RMCC to all the terminals and CFSs. In case of any delay or non-receipt of Scan List from RMCC, CSD/ JNCH, when intimated about the delay in generation of Scan List by CFSs/Terminals, follow up with RMCC and the same are forwarded to the CFSs/Terminals at the earliest. **[Point Closed]**

Agenda Point 2: Request for **review of JNCH PN 48/2020 dated 8th April 2020- DPD-DPD** mode containers not cleared within 48 hours moving to ICD Mulund instead of Line nominated CFSs. We wish to submit that vide PN 48 dated 8th April 2020 *ICD Mulund was declared as an “extended gate” by JNCH.* As per this PN, this measure was adopted due to the *situation arising out of Pandemic COVID 19, with a view to keep the steady movement of the DPD-DPD containers from JNPT with rail connectivity.* This interim arrangement is no longer relevant in present context and is in

fact causing a lot of inconvenience to the trade. As per prevalent PN 57 dated 10th April 2018, DPD-DPD containers, if not cleared within 48 hours from the terminals, are allowed to be moved to the Line nominated CFSs.

Suggestion: In view of above, we request you to consider **reviewing the PN 48**.

Response : This issue will be examined at a suitable time, if needed. Presently, the arrangement is working fine **[Point Closed]**

Agenda Point 3: Review of JNPT –JNCH Instructions vide JNPT Trade Notice dated 17th April 2020 – CWC D’Node CFS as default CFS for non DPD containers:

The said Circular was issued by JNPT with the concurrence of JNCH to prevent terminals from choking during the Lockdown-1 as CFSs were operating at peak capacity in absence of Gate-outs by the trade. This was an interim measure. CFS has made representations to JNCH & JNPT vide letters dated 6th May , 16th May and 16th June 2020 seeking a review and withdrawal of this notification as the situation is normal and CFSs are working at barely 40 % capacity.

Response: It is informed that JNPT have stopped nominating containers to CWC D’Node CFS w.e.f. 13th May, 2020 due to poor evacuation / performance by them. Therefore, JNPT's Trade Notice dtd. 17.04.2020 is no more effective from 13.05.2020. However, formal withdrawal of said Trade Notice is not yet issued. **[Point Closed]**

Agenda Point 4: Issuance of Notification for AEO-LO certificated CFS facilities as per CBIC Guidelines for CFSs whose CCSP Licenses are due for renewal: -As per Customs Circular No.33/2016 dated with ref CBIC F No: 450/179/2009- Cus IV(Pt.) under HCCAR 2009 Rules, custodians after obtaining AEO-LO certification are entitled for **“Benefits for AEO-LO”** of Customs 33/ 2016 which inter-alia states:-

Benefits for AEO-LO:

<u>Sl.No</u>	<u>Entity</u>	<u>Facilities to be provided</u>
<u>1</u>	Custodians or Terminal Operators	(a) Waiver of bank Guarantee under Handling of cargo in Customs Area Regulations 2009. (b) <i>Extension of approval for custodians under regulation 10(2) of the 'Handling of cargo in Customs Area Regulation 2009 'for period of 10 years.</i>

JNCH vide Notification No. 2 & 5 , dated 23rd May 2019 and 31st May 2019 respectively granted 10 years CCSP notification to our member CFSs. However, some of our Members, although AEO-LO certificated and meeting all the criteria prescribed by JNCH have been issued Notification valid for 5 years.

Suggestion: In view of above submissions, we request you to consider granting a **10 year validity CCSP notification to our member CFSs whose CCSP is under consideration of JNCH** once they meet with prescribed requirements to the satisfaction of JNCH. We also request that CFSs who have been issued a 5 year certificate be issued full term certificate as para 19 of the JNCH 2019 Notification which clearly states:

“Commissioner of Customs shall have the right to terminate the appointment at any time after assigning reason and giving an opportunity to the Custodian to explain their case. The appointment shall be reviewed after every 10 years or anytime earlier as aforesaid”.

Response: As per Board's Circular No. 33/2016 dated 22.07.2016, a custodian or terminal operator who has obtained AEO-LO accreditation, is provided with the facility of extension of approval under regulation 10(2) of the "Handling of Cargo in Customs Area Regulation 2009" for a period of 10 years. **[Point Closed]**

Agenda Item :5 Delays in Process of auction through a single vendor i.e. MSTC of Long standing / abandoned cargoes:-Our member CFSs are facing a huge challenge as the Auction process of Long standing/ seized / abandoned cargoes which necessarily has to be done by a single vendor i.e. MSTC as per latest CBIC Guidelines. Hundreds of containers in each CFS have piled up and despite regular follow ups, the response from MSTC is not forthcoming.

Suggestion: We request that in order to clear the huge backlog of containerized cargoes piled up in CFSs awaiting auction, JNCH may consider allowing using private e-auctioneers who were registered with JNCH as an interim measure.

Response: Since member CFSs are facing challenge on e-Auction to be done only through MSTC, a letter has already been forwarded to CBIC, vide which it has been communicated that the department is of the opinion that the process of auction conducted by MSTC is a welcome measure and that MSTC has pan-India stature and thus wider bidder base. Also, regarding response from MSTC is not 'forth coming'; members of CFSAI are requested to make a representation directly to MSTC. Further, JNCH cannot consider allowing using private e-auctioneers as the matter is pending at CBIC level. **[Point Closed]**

Agenda Points represented by WISA

Point No.1 : Non conversion of Bills of Entry from Advance/Prior to Final after grant of entry inward: Recently few complete vessel's Bill of Entry did not get auto regularised, resulting in for several hundred Bills of Entry requests mailed to EDI centre which caused delay in registering of Bill of Entry for OOC despite duty payment done.

Suggestion: Now that this process is mandatorily driven by email being sent to EDI section since lockdown, department now has exhaustive data on gravity of this problem. Suitable measures may kindly be taken to ensure this is minimised.

Response: As per P.N.84/2017 dtd 28.06.2017, non-conversion of Bills of Entry from Advance/Prior to Final after grant of entry inward caused **when 'entry inward' is not properly granted/entered in the system:**

- (a) Once the Shipping Agent informs the Boarding Officer about the arrival of the vessel at the Pilot Station along with the requisite details for grant of 'Entry Inward' and thereafter, the same is granted and the details are messaged to all terminals for release of SMTP.
- (b) Once entry inward is granted, the record of the same is maintained in Boarding Section/JNCH and also the data is mailed to the concerned authorities for records. The same data of the particular vessel of Entry Inward can be obtained from Boarding Section. **[Point Closed]**

Point No.2 : Post issuance of Public notice for direct payment of THC to Terminals, several importers have opted for the same. In all those thousands of cases shipping lines compelled importers **to pay THC to them and subsequently terminals also debited their PD account for the same.** Now none of them is ready to refund the same and huge amount of money of importers is stuck for no fault of theirs.

Suggestion: Customs is requested to issue necessary uniform directives to the concerned, to refund double collection back to importers.

Response: Whenever any representation is received on the subject matter, the same is immediately taken up with the concerned shipping line for resolution under intimation to importer. Further, the shipping lines have filed a Writ Petition in the Bombay High Court against the subject Public Notice and the matter is pending before the Hon'ble High Court. **[Point Closed]**

5. The members of the meeting were informed that the date and mode of conducting next PTFC meeting shall be informed well in advance. **All the Association members were requested to forward their agenda points, if any, at least 07 working days in advance by e-mail to Appraising Main (Import) Section on appraisingmain.jnch@gov.in for taking up the issue in the upcoming PTFC meeting.**

6. The meeting ended with vote of thanks to the Chair.

7. This issues with the approval of the Commissioner of Customs, NS-I.

8. Minutes are placed on JNCH website and also being sent through emails to the members.

(Bhupendra Singh)

Asstt. Commissioner of Customs
Appraising Main (Import),
JNCH, Nhava Sheva

To,

All the Members of PTFC (through email)

Copy to: (through email)

- 1.** The Chief Commissioner of Customs, Mumbai Zone-II, JNCH, Sheva.
- 2.** The Principal Addl. Director General, Directorate General of Tax Payers Services, Mumbai Zonal Unit, Room No.138/139, New Custom House, Ballard Estate, Mumbai – 400 001 (mzu-dgtps@gov.in).
- 3.** The Ombudsman, Indirect Taxes, Mumbai.
- 4.** All Commissioners of Customs, Zone-II, JNCH, Sheva.
- 5.** All ADC/JC, DC/AC of Customs, JNCH, Sheva.
- 6.** DC/EDI for uploading on JNCH website.
- 7.** Office Copy.

