

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  
 (E-mail:[appraisingmain.jnch@gov.in](mailto:appraisingmain.jnch@gov.in) Telephone No.022-27244979)

F.No. S/22-Gen-44/2017-18 AM (I) Pt.IV

Date: .11.2019

**MINUTES OF MEETING OF THE PERMANENT TRADE FACILITATION  
 COMMITTEE HELD ON 31.10.2019**

The PTFC meeting held on 31.10.2019 was chaired by Shri S.K. Vimalanathan, Commissioner of Customs (NS-III), Shri R K Mishra, Commissioner of Customs (NS-V), and Shri Sanjay Mahendru, Commissioner of Customs (NS-II&G). The meeting was attended by the following members/participants of trade:-

<b>Sr. No.</b>	<b>Names (S/Shri/Ms./Mrs.)</b>	<b>Organization/Association/Designation</b>
01	Gaupat P. Kerade	BCBA
02	Rajshekhar R	UPL Ltd.
03	Maruti R Gadge	BCBA
04	Laksha Tadadikar	CFSAI
05	R K Rubin	AMTOI
06	Nimish Desai	WISA
07	V.K. Agarwal	ONIDA
08	Bakshi Md. Hanif	SAMSARA MANSA
09	Neelesh Datir	AILBIEA
10	Mohan Nihalani	President AIIEA
11	Jeetendra V. Kadu	Hind Terminal
12	Kalpesh R. Pise	CONCOR
13	Yatin Naik	J.M. Baxi(MANSA)
14	Paresh Vaivade	J.M. Baxi(MANSA)
15	Shankar Shinde	BCBA
16	Paresh Shah	WISA
17	Yogesh S. Thakker	SJ Thakker
18	Mark Fernandes	IME
19	Umesh Grover	CFSAI
20	Manish Kumar	MANSA
21	Dushyant Mulani	BCBA
22	Anand Bhole	HYUNDAI
23	Prashant S. Mhatre	GTI APMT
24	James Joseph	CFSAI
25	Manoj M. Nair	JWC CFS
26	V. Narayanan	CFSAI

27	C V Mane	MSWC
28	Sunil Vaswani	CSLA

Following Officers from the department also attended the meeting:-

<b>Sr. No.</b>	<b>Names (Shri/Smt./Ms.)</b>	<b>Designation</b>
1	K. C. Kala	Addl. Commissioner of Customs, JNCH
2	Kamlesh Kumar Gupta	Addl. Commissioner of Customs, JNCH
3	Sanjay Kumar	Addl. Commissioner of Customs, JNCH
4	Rajiv Ranjan	Addl. Commissioner of Customs, JNCH
5	Saroj Samaiya	Joint Commissioner of Customs, JNCH
6	Dipin Singla	Joint Commissioner of Customs, JNCH
7	Vijay Manvatkar	Joint Commissioner of Customs, JNCH
8	T. Arivazaghan	Joint Commissioner of Customs, JNCH
9	Vishal D. Jorande	Joint Commissioner of Customs, JNCH
10	Manish Thapaliyal	Joint Commissioner of Customs, JNCH

2) Smt. Saroj Samaiya, Joint Commissioner of Customs, started the discussion related to the agenda points of the meeting.

#### **Old Agenda Points**

**Point No.:- 1 Scanning of UB Containers and in case not selected for scanning, then X-ray Screening at Speedy CFS is increasing the Cost & Causing Delay:** We have been informed that the X-ray machine at Speedy is located at a long distance from the location of UB containers & UB Centre. This is causing additional cost towards labour, transport and other ancillary costs. Also the X-ray machine is most of the times not functional and the activity becomes futile.

In view of the above, we request Customs Authorities to instruct Speedy CFS to direct all those UB containers for scanning which have not been selected for scanning by RMS. In this way, any consignment can be easily identified and then the Preventive officers can conduct 100% examination of the consignment as necessary.

**Facts of the Matter:** It is to inform that at Para 4 of Public Notice No. 69/2019 dated 19.08.2019 issued vide F. No. S/43-Misc-07/2006-UBC JNCH it has been stated –

*“All FCL & LCL Baggage shipments, which are not selected by RMS for scanning at the CSD, JNCH, shall be subjected to 100% screening in the X-ray machine installed at Speedy CFS for baggage screening. However, exceptions may be made in case of over-dimensional packages and packages that cannot pass through the X-ray machine. However, all such packages, which cannot be screened at the X-ray machine at the Speedy CFS, for whatever reasons, shall be compulsorily opened and examined 100%. Also, the LCL Baggage shipments, if not scanned and destined to CFSs other than Speedy CFS, will be subjected to open and 100% examination of the packages”.*

With regard to the proposal of BCBA regarding scanning of baggage consignments at CSD, it was decided in last PTFC meeting that efforts will be made to ensure that as far as possible, all the containers of baggage consignment meant for clearance at Unaccompanied Baggage Centre are scanned at CSD, whether LCL or FCL. As far as scanning of UB containers is concerned, as per the telephonic conversation with RMCC, Mumbai, it has been learnt that the target of 100% scanning of UB containers has been

inserted but if some containers are still not being selected for scanning then UBC may write to RMCC incorporating the details of such containers. Accordingly, it has been learnt that UBC has already drafted the letter to RMCC and the same is with Commissioner, NS-I for signature. The chair also informed that we requested to RMCC to read the parameter for selection by which all the unaccompanied baggage are identified.

[Point Closed]

**Point No.:- 2 SOP required for import goods which are not integrated in system after NOC given by PGAs:** Standard Operating Procedure (SOP) is required for import goods which are not integrated in system after NOC given by PGAs as OOC through system is not generated and leads to delay in clearances.

**Facts of the Matter:** The matter of imported goods which are not integrated in system after NOC given by PGA as OOC through system is not generated and leads to delay in clearance has been taken up with FSSAI Authorities. FSSAI Authorities have assured to look into the matter and find practical solution in the matter on priority. In this regard, meeting has been held with ICSE official twice to find a solution. It is to inform that this is existing practice for all the goods in which provisional NOC is given by FSSAI, DC/Docks releases the B/E after verifying provisional NOC from FASSAI and other agencies. Subsequently Out of Charge is given by concerned officer. The chair informed that the ICSE is going to introduce a flag for provisional NOC from FASSAI. That will enable us to give Out of Charge in system instead of manual Out of Charge & when it will be done ICSE will also find a solution for Plant Quarantine and ADC.

[Point Closed]

**Point No.:- 3** Waste paper and many other import valuations are fixed by department. Bills of Entry are facilitated and are recalled by customs brokers are sent for approval of Addl/Joint Commissioner. This leads to delay in DPD delivery. Manufacturing importers of waste paper are exempted from Basic Customs duty vide Notf. No. 50/2017 Sr. No. 292 (A).

**Facts of the Matter:** Even if assessed duty is 'Nil', each Bill of Entry has evidential value for the statistical purpose and creates data in the system for contemporary imports. Presently for assessment of the waste paper, there is Group practice to load value (if declared value is less) at the rate of 150 USD/PMT, which has been fixed as per order issued by Valuation Cell of JNCH. Further only on the request of Customs Broker, RMS facilitated bills of entry are recalled for the purpose of value loading with prior approval of JC. In this connection it is to inform that the Basic duty is only exempted vide Notification No. 50/2017Sr. No. 292 (A) subject to the fulfilment of condition laid down at Sr. No. 30. Importer furnishes an undertaking to the DC/AC Customs as the case may be that such imported goods will be used/supplied to a unit for manufacturing of paper or paper Board.

However, the IGST @ 5% is leviable on waste paper. Therefore, the subject goods are not fully exempted under the above said notification and if the waste paper is assessed at less than 150 USD/PMT, there will be revenue implication in the form of IGST. The chair informed that to recall the RMS Bills of Entry, Joint Commissioner is empowered officer. To change this mechanism we need to take up with the board as the matter is covered by circular.

[Point Closed]

**Point No.:- 4 Process of Adjudication:** As per data available in UCC software approximately 6821 containers are lying uncleared/unclaimed lying with the Custodians. In most of the cases, the goods are seized by Customs or in process of adjudication or adjudicated on account of mis-declaration /restriction / prohibition. However, CFSs being the custodian of the goods do not receive any communication from adjudicating agency/Group with respect to Show Cause Notice / Adjudication order resulting in accumulation of the uncleared / unclaimed cargo in CFSs awaiting disposal. We seek JNCH

intervention in issuing necessary instructions to the adjudicating authorities with a copy to the Custodian enabling CFSs to take necessary follow up with Importer/CHA for expeditious disposal of the unclaimed/uncleared goods.

**Facts of the Matter:** As and when the Adjudication order (ordering Confiscation/Absolute confiscation) is received by the Disposal Unit, the CFS is intimated about the same. However, Centralized Adjudication Cell and concerned Groups may consider to develop a practice of marking a copy of the adjudication order to the concerned CFS, where the goods are kept in custody of CFS. The remedy is to quantify such cases and verify the reasons of such long pending containers and speed up the process of disposal. This is taken up for consideration by Disposal Section. In this regard, Disposal Section has retrieved the Group wise list of cases pending for issuance of SCN or O-in-O. Further details available with CFS viz. IGM details, B/E Nos. etc. are being called for from CFS to find out the status of the cases from Groups or investigating authorities concerned. Keeping in view of the above pendency, the comments/status of the case may be obtained from CAC Cell or the concerned groups adjudicating the case and request to expedite the matter at the earliest so that this office may enable to process the disposal proceedings. The chair was of the opinion that merely marking a copy to CFS is not a solution as discussed in previous meeting. To speed up the process of disposal, we need to quantify that how many cases are adjudicated and how many are pending for adjudication. We are developing a system in which the O-I-O copy automatically goes to disposal section and the same will be put up before concerned Addl/Joint Commissioner for appropriate action so that disposal process will start immediately.

[Point Closed]

### **New Agenda Points**

#### **Agenda Points represented by BCBA**

**Point No.:- 1 Challenges for Reprint during late evening:** On numerous of occasions, the bills of entry are subjected to re-print. During such time, the authorized officers are not available to provide re-print order which delays the delivery and leads to increase in dwell time. We suggest the Re-print should be provided by the officers in any shed.

**Fact of the Matter:** DC Docks is given menu of reprint. In case of failure /non-working of system or unavailability of DC of other cluster, reprint is provided on intimation by said DC. Regarding challenges for Reprint during late evening, it may be considered and the role for reprint may be assigned to the section/ officer which is working round the clock like gate officers.

[Point Closed]

**Point No.:- 2 Prior to Finalization:** As discussed during last PTFC meeting, following few of the live shipment sample details were provided for study

<b>BCBA Letter No.</b>	<b>Number of B/Es</b>
BCBA/SS/046:368/2019 dt. 31.08.2019	51 Nos.
BCBA/SS/047:369/2019 dt. 03.09.2019	31 Nos.
BCBA/SS/048:377/2019 dt. 06.09.2019	07 Nos.
BCBA/HR/012:395/2019 dt. 26.09.2019	27 Nos.
BCBA/SS/052:397/2019 dt. 01.10.2019	5

We request to share the details for reason of IGM not being finalized to enable to take precaution and sensitize our members. There is huge delay at EDI Section to get the IGM regularized.

**Facts of the Matter:** In this regard, the IGMs mentioned in the letters received from BCBA were compiled and sent to DG Systems to identify the cause of non-regularization of B/E related to the above mentioned IGM. In their reply they stated that Customs Location, MAWB & Date, HAWB & DATE (if available), No of packages, Gross weight (giving 10% margin) fields are matched between Advance B/E and IGM for automated regularization. If there is a mismatch, then error will come. Its regularization can be done by site after removing. Further, all manual regularization of B/E is done on First Come-First Serve basis at EDI, so it is requested to specify the incident of huge delay at EDI section to get IGM regularized. The chair informed that the problem has been resolved and stakeholders were asked to point out a single case if observed after 19.10.2019.

[Point Closed]

**Point No.:- 3 Functioning of Mobile scanner in Port:** The Facility of DPD delivery consignments are facing delays due to scan hold which has to be transported to D scanner or R scanner for clean report. We request that the mobile scanner be made functional at the earliest in larger interest of Exim Trade.

**Facts of the Matter:** This is to inform that the Mobile Scanner installed in the port has outlived its life and has stopped functioning since January, 2019. It has been de-commissioned with the approval of competent authority after the operation of DTS. The chair informed that 4 mobile scanners will be installed shortly. Due to various approvals they were not installed before deadline. We are in touch with JNPT, Directorate of Logistics & the vendor are speeding up the installation process and at least 2 scanners will be installed by January 2020.

[Point Closed]

**Point No.:- 4 Balmer Lawrie CFS Custodian not allowing to deduct TDS as per Section 194C.** Balmer Lawrie CFS Custodian not allowing to deduct TDS as per Section 194C of Income Tax Act.

Suggestion: As per IT Act compliance, we request you to kindly issue directions to Balmer Lawrie CFS to allow to deduct TDS as per section 194C of Income Tax Act. The same is followed by all other CFS.

**Facts of the Matter:** During our day to day transactions, the following points were noticed:

- 1) In most cases billing is being done in name of Consignees and payment is being made by CHAs. In all such cases TDS are deducted by CHA. In very rare cases payment is made by the Importers.
- 2) In many cases, wherein payment is made by CHAs, we have not received TDS certificate form CHA for the years from 2014-15 till current financial year.
- 3) In cases where the billing and payment parties are different, CHAs are not providing Bill details along with TDS certificates. In that case it is difficult for us to knockoff the TDS in our books
- 4) In many cases it has been seen that, TDS is not deposited by CHA to IT Department not only causing loss to the national exchequer but also outstanding in our accounts.
- 5) In case of payment made by Importer /Forwarder, we are unable to follow up as we do not have their contact numbers & details. The transacting CHAs do not take responsibility stating that they have not deducted any TDS.
- 6) It may also be highlighted that Section 194C of the IT Act, states that, "Every deductor is required to issue TDS certificate in Form 16A (For tax deducted on payments other than salary) to the deductee on quarterly basis. Every deductor shall issue Form 16A by downloading it from TRACES website and properly

authenticated by using digital signature or manual signature”. We have highlighted the issue in various forums and written to BCBA numerous times, however to no avail.

7) It may be wrong to mention that Balmer Lawrie as a Custodian is not allowing to deduct TDS as per Section 194C of Income Tax Act. We are allowing CHAs to deduct TDS after taking an Undertaking that they will be providing TDS certificate against the said deductions.

[Point Closed]

**Point No.:- 5 Request to mitigate the pendency of assessment in group 2A at JN Customs:** We would like to bring to your kind notice that there is considerable delay in assessment of Bill of Entry in Group 2A at JN Customs since last few days. We kindly request that with a view to reduce the dwell time, kind intervention is required for clearance of pendency in Group 2A.

**Facts of the Matter:** It is to inform that as on today, there is no pendency in respect of Bills of Entry assessment. Officers have been sensitized to reduce the dwell time and directed to clear screen at the end of the day.

[Point Closed]

**Point No.:- 6 Bond/ BG cancellation delay:** It is noticed that the long standing BG/ Bond submitted for cancellation are not attended which leads to delay in cancellation of Bond/BG leading to additional cost towards banking renewals.

**Facts of the Matter:** In this regard, it is informed that the Bond/BGs submitted for cancellation are attended in a time bound manner and done as soon as the same are submitted. In addition to that a drive is under process wherein suo moto SVB orders and test reports are being obtained from concerned SVB branches and test labs and Bs/E are being finalized even if there is no requests from importer for the same.

[Point Closed]

### **Agenda Points represented by CSLA**

**Point No.:1 SCMT ISSUES:** As per notification 54 / 2019, Shipping lines were directed to file SAM/SDM in test environment from 15<sup>th</sup> September to 31<sup>st</sup> October 2019. It was informed in the meeting held on 26<sup>th</sup> August 2019 in Mumbai that a test module will be created by 5<sup>th</sup> Sep 2019 for test run of SAM/SDMs. Unfortunately, the test module has not yet been created & the SCMT related important queries and requirement of JSON Samples still remain unanswered. Our members are now not in position to complete development & testing process by 31<sup>st</sup> October 2019. In view of this, CBIC team may kindly be requested to extend the EDI implementation for further period of 3 months and a timely response on all the technical queries raised by IT Team of the shipping lines may kindly be sent.

Following queries which are crucial for the development of the SCMT module by the shipping lines still remain unanswered.

<b>SNO.</b>	<b>QUERIES</b>
1	SDM JSON SAMPLE given in SCMT guideline V 1.2 dated 23 <sup>rd</sup> August 2019 reflects SAM DATA only, PCIN/CSN is not mentioned anywhere in SDM JSON SAMPLE FILE. Need JSON SDM SAMPLE with multiple PCIN of a BL or HBL /MCIN/CSN Numbers.
2	Need clarity which segments are required mandatorily for SAM/SDM to be filed by vessel operator (ASC) in case of CSN/MCIN filed by the forwarders / co-loaders.
3	Need clarity which segments are required mandatorily at the calling port when previous manifest is already filed by vessel operator at last

	port of call.
4	JSON Sample is required for SCE/SCX/SCD to be filed by the co-loaders(ASA).
5	As per cargo movement matrix IM (IMPORT) shipment can be domestic transit, Export shipment can be foreign transit & domestic transit & Transit Cargo can be domestic transit & foreign transit. Need clarity on each scenarios.
6	Will all Indian onboard import cargo (Cargo of other Indian Ports) be treated as Import Cargo (IM) in SAM/SDM or be treated as Transit Cargo (TR)? Need clarity .
7	In which scenario, Export Cargo can be foreign transit cargo. Need clarity. The cargo movement type "FT" is mentioned in type of cargo Export also.
8	There is basically no difference between Shipping Agent & Shipping Line, so logically getting separate registration is not required. The Agencies registered as ASA should also be permitted to file SAM / SDM. Both ASA & ASC should be authorized to file SAM / SDM as being done presently. As per SCMT Guidelines, registration done at one customs location is valid for the rest of the customs locations as well. A clear message needs to be sent out in this regard to all the Customs locations to avoid their seeking a separate registration at their respective locations.
9	SAA/SDA should be allowed to be filed by the concerned co-loaders as per the existing option, as cargo booking & MBLs issuance are done by co-loaders in such a case and all liability from POL to FPD remain on co-loader A/C.
10	Add/Edit/Delete option for SCMTR registration is urgently required. Most of the shipping lines have completed process for Parent User Registration only. Since documentation process of most of the shipping lines/agents are decentralized, Hence without child user registration those shipping lines cannot file SAM/SDM for their branch locations (Other sea port locations).
11	In CSN Case, What data fields are required to be matched with MBL & HBL?

**Facts of the Matter:** In this regard, the points shared by CSLA has been shared with DG System. Reply in this regard is awaited.

**[Action: DC/EDI]**

**Point No.:2 DELIVERY OF CARGO AT CFSs WITHOUT DELIVERY ORDER FROM THE SHIPPING LINES:** Some of the CFSs have been effecting delivery of cargo in absence of a DO (Delivery Order) from the shipping line. This is indeed serious and in violation of the Customs' Regulations & the terms of contract as per the B/L. This is happening with regard to some of the NON-DPD shipments filed for consignee nominated CFSs.

**Facts of the Matter:** The Container Freight Stations, under provisions of section 45 of the Customs Act 1962, have been appointed as Custodians of the imported goods and are under obligation, not to allow removal of such goods unless otherwise permitted by the proper officer. Customs shall permit removal of any imported goods only when due Customs clearance procedure for the subject goods attains finality. However, Customs is not a party to the arrangement between the shipping lines and the CFS as far as storage of imported goods is concerned. If any of the consignee-nominated CFS is effecting delivery of the imported cargo without the Delivery Order from the shipping line then the shipping line should come forward with specific compliant so that necessary steps to stop this can be taken.

[Point Closed]

## **Agenda Points represented by CFSAI**

### **Point No.:1 Mapping of Bill of Entry information with Bill of Lading or IGM/ITEM in ICEGATE to know the status of clearance as and when required:**

For the longstanding containers (approx. 7000) lying in CFSs at Nhava Sheva for more than 30 days, it is assumed that in most of the cases that importers would have filed the Bill of Entry before the arrival of the goods or within the time frame given by the Customs under Section 48. However, they have not come forward for the lifting of the goods. There are many cases where containers are abandoned by the importers Under Section 23 of the Customs Act 1962 after filing of bills of entry. Incidentally, CFSs as Custodians do not have any visibility about the abandonment of such goods as neither Customs nor Importer shares this information as per present practice.

Although, through ICEGATE website, Public Enquiry, in case the Bill of Entry number is available, CFSAI Members can check the status of clearance of goods. However in absence of Bill of Entry number they are unable to get any information about the clearance. CFSs have no other means to find out whether importer have filed the Bill of Entry or not for the clearance of the goods at ICEGATE website.

In absence of visibility on the status of abandoned goods, CFSs presently rely on details available in import manifest and initiate the process of disposal under Section 48 of Customs Act, 1962.

**Suggestion:** It is submitted that with the help of Bill of Entry, CFSs as custodians can find out the details of Importer / Customs broker and follow-up with them for clearance of the goods in initial stage itself. Also, this will assist CFSs in knowing the exact details of the goods as per the declaration made by the Importer and find out the status of clearance through ICEGATE (Public Enquiry).CFSs will have the visibility whether to initiate the process of disposal or to continue awaiting further for clearance by the importer.

In view of the above, it is requested that a provision be made in ICEGATE for CFSs to find the Bill of Entry number through IGM / MASTER BILL OF LADING enquiry.

**Facts of the Matter:** In this regard, CFSAI is requested to raise this issue with ICEGATE as EDI can take up issue related to ICES 1.5 only. The chair informed that in ICEGATE there is already a query module based upon Bill of Lading No. In that module, we will introduce status of Bill of Entry also and it will be done shortly.

[Point Closed]

**Point No.:2 List of DPD Customers available with JNCH website:** It is submitted that as per latest list available on JNCH website (as on 22.08.2019) there are total 4224 importers are permitted to avail DPD facility for FCL cargo at Nhava Sheva. Our Member CFSs face frequent challenges as there are cases where some importers permitted for DPD before or after 22.08.2019 do not figure in the list. They do not have any means to verify whether the client has DPD permission or not as the source for verification is the JNCH List. We request JNCH for timely updating of DPD approved holders list in JNCH website which will help custodian in checking authentication.

**Facts of the Matter:** In this regard, it is hereby informed that updated list of DPD importers as on 22.10.2019 has already been uploaded on JNCH website.

[Point Closed]

**Point No.:3 Delay in valuation and disposal at JNCH -** Disposal of goods through auction, most of the files are either pending for valuation/revaluation at disposal section & also for auction. CFSAI has made representations seeking prompt action in such cases. This has resulted in huge backlog for goods in containers pending for auction. It is apprehended that the realizable value of such goods in auction will fetch lesser amount if delayed for a considerable period of time. Seek early clearance of pending files in this matter.



**Fact of the Matter:** The matter is taken up for consideration by Disposal Section. In this regard, it is intimated that the Board (CBIC) had issued Circular No. 49/2018-Customs dated 03.12.2018 which prescribed the procedure for disposal of un-claimed/un-cleared cargo under section 48 of the Customs Act, 1962, lying with the custodians where in at Para no. 3 (xii), it was directed that the valuation of such cargo should be done by a Panel of Govt. approved valuer which shall include an expert on the product line; that the prior NOC should be obtained from Participating Govt. Agencies viz; FSSAI, PQ, ADC, AQ etc. and that the auction should be conducted through MSTC. On this issue CFSAI had made a representation citing certain difficulties to the Board in implementation of the various requirements as highlighted above. Keeping in view of CFSAI's representation this Office has made a request to Board for review of some of the conditions of Circular No. 49/2018 dated 03.12.2018 for disposal of un-claimed/un-cleared cargo under Section 48 of the Customs Act, 1962. The reply is still awaited from the Board. Meanwhile, while awaiting clarifications from the Board, the pending Valuation files have already been processed for the purpose of fixation of Reserve Price and subsequent conducting of auctions.

[Point Closed]

### **Agenda Points represented by CM Shipping**

**Point No. 1 Tiles consignment from china takes almost ten days for clearance just because of 1<sup>st</sup> check and DYCC formalities.** As lab have their own argument for such delay like Shortage of staff, Weekends, Public holiday, Age old instrument, Excessive power, Manual report system. 'Dwell time' and 'ease of doing business' will totally fail if we go through statistics part of clearance of such cargo which need DYCC reports to come prior to examination/ and or clearance. We request your good office to look into matter and allow trade to Opt for test bond mechanism.

**Facts of the Matter:** It is clarified here that all Ceramic/Porcelain, Vitrified tiles with less than 3% water absorption are subject to imposition of ADD if they are imported from China, as per Notification No.29 (ADD) da.14.06.2017. In such cases of import, as a long standing group practice, consignments are subjected to 1<sup>st</sup> check and samples are forwarded to DYCC for verifying the water absorption percentage of the tiles to find out applicability of ADD or otherwise. It is to be mentioned that no major delay in issuing test report pertaining to tiles sample as DYCC reported with average dwell time of 3 days. The chair directed the Joint Commissioner to check the pendency of live Bill of Entry on daily basis so that no case is pending beyond permissible limit and stakeholder asked to submit the list of cases where 10 days taken for clearance, so that the matter may be looked into.

[Point Closed]

### **Agenda Points represented by AIIEA**

**Point No.:1** In the last meeting there was some discussion about some importers being made to load their import prices artificially. This is very strange and could attract allegations of money laundering.

**Fact Of the Matter:** This question is probably w.r.t import of waste paper. Which has been above In this connection it is to inform that the Basic duty is only exempted vide Notification No. 50/2017Sr. No. 292 (A) subject to the fulfilment of condition laid down at Sr. No. 30 wherein importer furnishes an undertaking to the DC/AC Customs as the case may be that such imported goods will be used/supplied to a unit for manufacturing of paper or paper Board.

However, the IGST @ 5% is leviable on waste paper. Therefore, it is submitted that the subject goods are not fully exempted under the above said notification and if the waste paper is assessed as less than 150 USD/PMT then there will be revenue implication in the form of IGST. However, loading of value is supposed to be done by Customs and not by importer. The importer is supposed to declare value in bill of entry as per invoice only.

[Point Closed]

**Point No.:2** There was some discussion on the serious hurdles created by the Steamer agents in their operations. These matters have been discussed n numbers of times but to no avail. Such delays caused by the steamer agents are hurting import-export operations and lowering our rank in the ease of business ranking. The Government is seriously concerned in this matter. IT is time to take serious steps in the matter. One suggestion is that all Steamer agents should get a CHA license or only a CHA should be qualified to be a Steamer Agent. The idea being that then Custom authorities could monitor the said steamer agents.

**Fact of the Matter:** The chair directed the shipping line to improve the system and they readily agreed to that. Further the shipping lines were asked by the chair to have a meeting with the stakeholder and to resolve the issues raised by them in spirit of ease of doing business.

[Point Closed]

3. The point sponsored by Welspun was not discussed as no representative of Welspun Flooring Limited was present for discussion in the PTFC meeting.

4. The members of the meeting were informed that the next PTFC meeting shall be held on **28.11.2019 at 11:30 A.M.** at conference Hall, 7<sup>th</sup> Floor, JNCH. **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](mailto:appraisingmain.jnch@gov.in) for taking up the issue in the upcoming PTFC meeting.**

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

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

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

- Sd-

**(Lalit Kumar Meher)**

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](mailto: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.