

 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	
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दिनांक /Date: As Signed

### दिनांक 10.06.2026 को सम्पन्न 'निर्यात संवाद' की बैठक का कार्यवृत्त

#### **MINUTES OF THE MEETING OF THE "NIRYAT SAMVAAD" JUNE-2026 HELD ON 10.06.2026**

The Niryat Samvaad meeting was held on physical mode on 10.06.2026 at 15:00 hrs at Jawaharlal Nehru Custom House (JNCH), Nhava Sheva Raigad, Maharashtra under the Chairmanship of Shri. Giridhar G. Pai, Commissioner of Customs (NS-II), JNCH.

2. Shri. Sanjay Bangartale, Additional Commissioner, NS-II, JNCH opened the proceedings by welcoming Commissioner of Customs, NS-II, 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.	Hiten Saraiya	M/s Oman Trade
2.	Mukesh Dharod	M/s Oman Trade

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.	S.M Borkar	Deputy Commissioner of Customs
2.	Sunil Sathtianesan	Assistant Commissioner of Customs
3.	Sangeeta Adhikari	Assistant Commissioner of Customs
4.	Lokesh Singh Rana	Superintendent of Customs/DBK
5.	Gourav Verma	Superintendent of Customs/DBK
6.	Hunny Bansal	Appraiser/AM(X)
7.	Shubham Choudhary	Examiner/AM(X)
8.	Akash Kumar	Examiner/AM(X)

5. Shri. Sanjay Bangartale, Additional Commissioner, NS-II informed the Chair that total 05 grievances were received since issuance of Meeting Notice dt: 30.03.2026 that were to be taken up during the meeting. The exporters concerned were

informed accordingly. However, Out of 05 exporters concerned, only 01 attended the meeting despite invited for the same.

6. Though all the concerned exporters were not 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 submitted a representation seeking payment of interest on amounts kept on hold during the freeze period from 12.04.2010 to 21.03.2012. The amounts involved are ₹1,38,52,317 and ₹44,15,814, which were released on 01.06.2012 without interest.

The exporter has raised two key issues:

1. Non-payment of interest for the freeze period (2010–2012),
2. Difference in the rate of interest, which was discussed in the Niryat Samvad Agenda dated 11.03.2026, but remains unresolved.

**(Grievance of M/s Rajguru Enterprises)**

**प्रतिक्रिया/Response:**

The Department has complied with the R.A. order. The exporter did not challenge the implementation of the Revisionary Authority's Order at the time of settlement of the refund claim in September 2022. No representation or grievance regarding non-refund of the alleged interest amount as requested by exporter was submitted immediately after disbursement of the refund. The issue has been raised after a lapse of nearly three years. Further, no specific proceedings appear to have been initiated by the exporter before any appellate, revisionary, or judicial forum alleging non-compliance of the Revisionary Authority's Order. The present claim has been raised after a considerable lapse of time. Accordingly, the claim of the said amount cannot be considered at this stage.

2. Regarding the claim for interest on drawback amounts allegedly withheld during the period from 12.04.2010 to 20.03.2012:

The matter has been examined with reference to the available records and adjudication history. It is observed that the drawback amounts were withheld pursuant to investigation and adjudication proceedings and not on account of any administrative delay on the part of the department.

Further, no appellate, judicial, or revisionary authority has specifically directed payment of interest for the said period. Therefore, the provisions relating to delayed payment of drawback do not appear applicable to the period during which the drawback remained under lawful restraint during investigation and adjudication proceedings.

In view of the above facts and circumstances, the request for payment of interest on the drawback amount for the period from 12.04.2010 to 20.03.2012 is not found admissible at present.

**(DBK, JNCH)(Closed)**

**कार्यबिन्दु संख्या/POINT NO. 2:**

Final Assessment for the shipment cleared under Provisional Assessment: Finalization of the Shipping Bill No. 7957428 dated 14.10.2013 and 9461297 dated 13.01.2014, which are cleared under Provisional assessment.

**(Grievance of M/s. NYLEX TRADERS)**

**प्रतिक्रिया/Response:**

1. On the verification of the matter from the EDI System, it is observed that Shipping Bill No. 7957428 dated 14.10.2013 was allowed export provisionally against execution of a Bond equal to the FOB value of ₹29,56,031.08, as per the directions of the Additional Commissioner of Customs. The examination report recorded in the Shipping Bill clearly indicates that the goods were provisionally released and the export was not finalized. Further, the Drawback Officer had raised a query in the ICES system on 03.12.2013 stating "PL FINALISE SHIPPING BILL". The said query remains unresolved till date.

Accordingly, this office vide emails dated 12.05.2026 and 02.06.2026 requested the exporter to furnish the cancelled Bond, Bank Realisation Certificate (BRC), and documents explaining the circumstances under which provisional LEO was granted. However, despite repeated opportunities, the exporter has not submitted the requisite documents/information.

In the absence of the BRC, realization of export proceeds cannot be verified. Further, the furnished Bond at the time of export has neither been produced nor has any evidence regarding its cancellation been furnished. Consequently, the provisional status of the Shipping Bill remains unresolved. The reasons and circumstances under which provisional LEO was granted also remain unsubstantiated due to non-submission of supporting records by the exporter.

Therefore, in the absence of the essential documents and pending finalization of the provisional assessment/export, the drawback claim cannot be processed at this stage. The matter may be treated as pending for compliance by the exporter and may be re-examined on receipt of the requisite documents, including proof of export realization, Bond cancellation/finalization, and other supporting records necessary for conversion of the export status from provisional to final. In view of the above the request submitted by the exporter cannot be considered at this moment.

2. Further, for SB No. 9461297 dated 13.01.2014; SB has been finalized and Drawback has been rolled out to the exporter. Exporter has also telephonically confirmed of receiving of the drawback.

**(Drawback, JNCH)(Closed)**

8. निर्यात संवाद के दौरान उठाई गई निर्यातकों की शिकायतें

**GRIEVANCES OF EXPORTERS TAKENUP DURING NIRYAT SAMVAAD :**

**कार्यबिन्दु संख्या/POINT NO. 1:**

The exporter submitted that their duty drawback and other export incentive schemes under DGFT have been suspended at Nhava Sheva Port. Upon verification, it was found that the suspension was due to non-submission of Bank Realisation Certificates (BRCs) for the past years.

To resolve the issue, the exporter has already obtained NIL Certificates for all shipments from the inception of the company up to 2014 and submitted the same to the concerned department. However, despite submission of these certificates, the suspension has not been revoked and the export benefits continue to remain blocked.

**(Grievance of M/s Vibrant Corporation (0306040069))**

**प्रतिक्रिया/Response:**

Following verification of the e-BRCs and the Negative Statements submitted by the Exporter and after recovery of Rs. 43,622/- (Rs.41,127- DBK Amount, Rs.08/- RoDTEP Amount & Rs.2,487/- Interest) on account of non/short realisation, the alert inserted against the IEC: 0306040069, pertaining to the Exporter M/s. Vibrant Corporation, has been revoked by the competent authority, on 01.06.2026.

**(DRC, JNCH)(CLOSED)**

**कार्यबिन्दु संख्या/POINT NO. 2:**

Exporter has represented that GST refund pertaining to Shipping Bill No. 4827338 dated 28.08.2025 is partly pending. The exporter stated that goods valued at ₹51,480.00 were exported to M/s Saudi Iron and Steel Co., Saudi Arabia, involving an IGST amount of ₹6,38,638.56. As per confirmation received from the GST System on 16.09.2025, the relevant invoices were transmitted to ICEGATE for processing of the refund claim. However, against the eligible IGST refund amount, only ₹3,19,009.00 has been sanctioned, leaving a balance amount of ₹3,24,594.68 pending.

**(Grievance of Accolade Engineering Pvt. Ltd)**

**प्रतिक्रिया/Response:**

Shipping Bill No. 4827338 dated 28.08.2025 has been processed in GST Supplementary Menu on 09.06.2026. The IGST amount will be credited to exporter's bank account within 8-10 working days.

**(Drawback, JNCH)(Closed)**

**कार्यबिन्दु संख्या/POINT NO. 3**

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 M/s. 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 has been forwarded to ICEGATE requesting necessary action for resolution of the issue. Further, the grievant is also advised to approach the ICEGATE Helpdesk at [icegatehelpdesk@icegate.gov.in](mailto:icegatehelpdesk@icegate.gov.in) for expeditious resolution of the matter.

**(Drawback, JNCH)(Open)**

**Action to be taken: DBK Section to write a letter to Pr. ADG, ICES highlighting the issue.**

**कार्यबिन्दु संख्या/POINT NO. 4**

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)****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. 9503198 dated 29.03.2025. The aforesaid error cannot be resolved at this office level.

Accordingly, an e-mail dated 09.06.2026 has been forwarded to ICEGATE requesting necessary action for resolution of the issue. Further, the grievant is also advised to approach the ICEGATE Helpdesk at [icegatehelpdesk@icegate.gov.in](mailto:icegatehelpdesk@icegate.gov.in) for expeditious resolution of the matter.

**(Drawback, JNCH)(Open)**

**Action to be taken: DBK Section to write a letter to Pr. ADG, ICES highlighting the issue.**

**कार्यबिन्दु संख्या/POINT NO. 5**

Exporter has represented that IGST refunds pertaining to Shipping Bill Nos. 7496657 and 7496334, both dated 11.09.2018, amounting to ₹3,83,932/- and ₹2,85,125/- respectively, are pending due to SB005 (Invoice Mismatch) error. In support of its claim, the exporter has submitted a Concordance Table mapping the GST invoices with the corresponding shipping bills and has also furnished the prescribed fee challans as per Public Notice No. 18/2021 dated 27.02.2021. The exporter has further confirmed that the relevant invoices were duly reported in GSTR-1 and the corresponding tax liability has been discharged. The exporter has requested processing and sanction of the pending IGST refunds.

**(Grievance of M/s. Satish Toy Manufacturing LLP)**

**प्रतिक्रिया/Response: Reply from CEAC:**

The grievance has been duly examined. As per the ICES System 1.5, there is no information received from GSTN for Shipping Bill No. 7496657 & 7496334 both dated 11.09.2018. The GSTN Data for the Shipping Bills are automatically transmitted from GST and thereafter scroll is generated by this office. As the data has not been transmitted/integrated from GSTN to Customs portal for the above said Shipping Bills. Therefore, the grievant is advised to approach jurisdictional CGST Commissionerate to resolve the issue.

**(Drawback, 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-II.
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](mailto: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.