



प्रधान आयुक्त सीमा शुल्क का (कार्यालय) एन.एस.-I, सीमा शुल्क मुंबई जोन- II
 O/o THE PR. COMMISSIONER OF CUSTOMS (NS-I), MUMBAI ZONE-
 II,
 जवाहर लाल नेहरू सीमा शुल्क भवन, न्हावा शेवा
 JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA-SHEVA,
 तालुका: उरण, जिला: रायगड, महाराष्ट्र - 400707
 TAL-URAN, DIST- RAIGAD, MAHARASHTRA-400707

Dated: 15-12-2025

Standing Order No. 20/2025

Subject: Procedure for issuance of Speaking Orders in cases of Re-Assessment by Faceless Assessment Groups (FAGs) – Sensitization and Compliance with Section 17(5) of the Customs Act, 1962 – Reg.

It has been reported that in certain cases of re-assessment carried out by the Faceless Assessment Groups (FAGs), the speaking orders prescribed under **Section 17(5) of the Customs Act, 1962** are either not issued in time or the importers are not given adequate opportunity of being heard. To ensure uniformity, transparency, and adherence to the principles of natural justice, the following Standard Operating Procedure (SOP) is hereby issued for strict compliance by concerned FAGs/PAGs at JNCH.

As per Section 17(5) of the Customs Act, 1962:

Where any re-assessment done under sub-section (4) is contrary to the self-assessment done by the importer or exporter and in cases other than those where the importer or exporter, as the case may be, confirms his acceptance of the said re-assessment in writing, the proper officer shall pass a speaking order on the re-assessment, within fifteen days from the date of re-assessment of the bill of entry or the shipping bill, as the case may be.

Further, CBIC Instruction No. 09/2020-Customs dated 05.06.2020, and Instruction dated 21.08.2020 issued vide F.No. 390/Misc/3/2019-JC, provide guidelines regarding the conduct of personal hearings through video conferencing and adherence to natural justice principles.

Standard Operating Procedure (SOP)

a) Issuance of Query by FAG Officer:

- Where the FAG officer takes a view, contrary to the self-assessment done by the importer, the officer shall issue a query clearly indicating the grounds for proposed re-assessment.

b) Option to Seek Personal Hearing (PH):

- The importer or Customs Broker shall have the option to seek a *personal hearing* prior to finalization of the re-assessment.
- The option must be clearly indicated in the query communication.

c) Provision of Link for Personal Hearing:

- Upon receipt of a request for PH, the FAG officer shall provide a *video conferencing link or other reliable technological means* for the hearing, in accordance with CBIC's Instruction dated 21.08.2020.

d) Issuance of Speaking Order:

- After completion of the personal hearing and re-assessment, the FAG officer shall issue a **speaking order** within **15 days** from the date of re-assessment, as per section 17(5) of the Customs Act, 1962, clearly stating the reasons for the decision that explain the legal and factual basis vis-à-vis the submissions made by the importer.

e) Escalation Mechanism:

- In cases where:
 - Personal hearing is not granted despite request, or
 - Assessment is completed without providing an opportunity of hearing or a speaking order,

the Importer or Customs Broker may escalate the matter to
the **Joint/Additional Commissioner in charge of the concerned Port Assessment Group (PAG)**

- The JC/ADC (PAG) shall intervene to ensure that a hearing is granted and a speaking order is issued promptly.
- The above process should be completed **within two working days** from the date of escalation.

f) Reiteration of CBIC Instructions:

- All concerned officers are hereby directed to strictly follow **CBIC Instruction No. 09/2020-Customs and Instruction dated 21.08.2020** issued vide F.No. 390/Misc/3/2019-JC, which lay down the procedure for speaking orders and conduct of personal hearings through virtual mode.

The **Joint/Additional Commissioner** in charge of the group shall monitor compliance with this Standing Order.

Any deviation or non-compliance will be viewed seriously and should be reported to the Jurisdictional Principal Commissioner/Commissioner for administrative action.

The **System Manager** shall ensure that appropriate options for requesting personal hearing and uploading of speaking orders are available on ICEGATE/ICES for transparency.

Digitally signed by
Yashodhan Arvind Wanage
Date: 15-12-2025
17:37:44

(Yashodhan A. Wanage)
Pr. Commissioner of Customs, NS-I, JNCH

Copy to:

1. The Chief Commissioner of Customs, Mumbai Zone-II, JNCH.
2. Pr. Chief Commissioner/ Chief Commissioner of Customs, Mumbai Customs Zone-I and Mumbai Customs Zone-III.
3. The Commissioner of Customs, NS-G/NS-I/NS-II/NS-III/NS-Audit/NS-V, JNCH.
4. The Chairman JNPT//CEO NSICT, CEO GTI/ CEO BMCT for information.
5. All Additional/Joint/Dy./Asstt. Commissioners of Customs, JNCH.
6. All Sections/Group of NS-G/NS-I/NS-II/NS-III/NS-Audit/NS-V, JNCH.
7. Representative of CSLA/MANSA CFSAI / BCBA / FIEO / Members of PTFC for information and circulation among their members and other importers for information.
8. AC/DC, EDI for uploading on the JNCH website immediately.