



साधित से साध्य

TIME RELEASE STUDY 2023



MUMBAI CUSTOMS ZONE-II

JNCH NHAVA SHEVA



JAWAHARLAL NEHRU CUSTOM HOUSE MUMBAI CUSTOMS ZONE-II



TIME RELEASE STUDY 2023





Understanding SAADHIT se SAADHYA

Perspective adopted for TRS, 2023 can be best defined in the following terms: -

While the target under National Trade facilitation Action Plan (NTFAP) is for individual consignment, the TRS used Average Release Time or ART (averaged over all individual time release) as an indicator to weed out localized reasons or exceptions for individual consignment.

There has been no attempt to address any other issues with the help of this study. For instance, query analysis has been restricted to the fact that they are affecting the ART, without going into the merit of the query itself.

Focus under TRS, 2023 has shifted from micro analysis to macro analysis. This was necessary to have a holistic understanding of the processes under Customs and to explore other areas requiring structural changes as improvement in ART over the time has tapered down.

TRS, 2023 has also focused on identification of certain processes as purely procedural requirement in the Customs EDI system. Goods registration is one such requirement. Further, fully facilitated Bills of Entry must be given Out of Charge by RMS FC which are mandated to check Customs compulsory verification having both legal as well as procedural requirement.

Focus has been on the identification of redundancy and overlapping of procedures. One such process is the selection of import consignment for examination. At present there are two modes of selection, selection of containers for scanning and interdiction of BEs for examination.

This year each customs clearance process in import and export has been studied in isolation and a time impact has been associated with each of them to make them more real.



“साधित से साध्य” की प्रस्तावना

निम्नलिखित बिंदुओं के माध्यम से टीआरएस 2023 अध्ययन में अपनाए गए दृष्टिकोणों को स्पष्ट रूप से परिभाषित किया जा सकता है:

‘राष्ट्रीय व्यापार सरलीकरण कार्य योजना (एनटीएफएपी)’ के अंतर्गत ‘प्रत्येक खेप’ के लिए लक्ष्य (आयात के लिए ४८ घंटे एवं निर्यात के लिए २४ घंटे) निर्धारित किया गया है, वहीं ‘टीआरएस’ ने सभी खेप का औसतन रिलीज टाइम या ऐआरटी का इस्तेमाल किया है ताकि प्रत्येक खेप से जुड़े स्थानीय कारणों या अपवादों का प्रभाव समाप्त किया जा सके।

इस अध्ययन की मदद से किसी अन्य मुद्दे को हल करने का कोई प्रयास नहीं किया गया है । उदाहरण के लिए, ‘बिल ऑफ़ एंट्री के किसी भी चरण में उठाये गये कुएरी का विश्लेषण सिर्फ उसके ऐ.आर.टी. पर प्रभाव तक सीमित किया गया है बिना उनकी गुणवत्ता को परखे ।

टीआरएस 2023 के अंतर्गत सूक्ष्म विश्लेषण (माइक्रो एनालिसिस) के स्थान पर समष्टिगत विश्लेषण (मैक्रो एनालिसिस) पर ध्यान केन्द्रित किया गया है । यह इसलिए आवश्यक था कि सीमाशुल्क के अंतर्गत ‘कार्यात्मक प्रक्रियाओं’ के बारे में व्यापक दृष्टिकोण रखें और समय के साथ ए.आर.टी. में सुधार के रूप में संरचनात्मक परिवर्तनों की आवश्यकता वाले अन्य क्षेत्रों का पता लगाया जा सके ।

टीआरएस 2023 में कुछ प्रक्रियाओं की पहचान मात्र ‘प्रक्रियात्मक आवश्यकता’ के रूप में की गयी है। जैसे ‘माल का पंजीकरण (गुड्स रजिस्ट्रेशन)’ एक प्रक्रियात्मक आवश्यकता थी । इसके अतिरिक्त आर.एम.एस.एफ.सी. के माध्यम से ‘बिल ऑफ़ इंट्री’ को ‘आउट ऑफ़ चार्ज’ दिया जाना कानूनी और प्रक्रियात्मक रूप से आवश्यक है ।

इस अध्ययन में अनावश्यक और अतिव्यापी रूप से व्याप्त प्रक्रियाओं की पहचान पर ध्यान केंद्रित किया गया है । आयात के लिए खेप का परीक्षण का चयन करना एक ऐसी ही प्रक्रिया है। वर्तमान में परीक्षण चयन हेतु दो तरीके हैं, पहला स्कैनिंग के लिए कंटेनरों का चयन और दूसरा बिल ऑफ़ इंट्री को आर.एम.एस. के द्वारा बाधित करना।

इस वर्ष आयात और निर्यात सीमाशुल्क निकासी के हर प्रक्रिया को पृथक रूप से अध्ययन किया गया है और इस अध्ययन को ज्यादा वास्तविक बनाने के लिए प्रत्येक चरण में लगने वाले समय के प्रभाव को अंकित किया गया है।



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1. Message from Zonal Member, CBIC

On the occasion of releasing the **11th Time Release Study (TRS) conducted by JNCH for the year 2023**, I congratulate the team of officers of Jawaharlal Nehru Custom House (JNCH) on their successful completion of this year's Time Release Study.



JNCH has always been a torch bearer when it comes to implementation of pathbreaking ideas in the field of facilitating trade and creating a balance between facilitation and enforcement. JNCH shoulders nearly one fifth of the EXIM volume of the country and every progressive step taken by JNCH has a ripple effect across the country at other ports as well.

Through TRS, 2023, JNCH has taken forward its earlier efforts at identifying areas where processes can be simplified and unnecessary hurdles could be removed. This year's TRS has come out with the idea of utilizing various advancements in the field of Artificial Intelligence and Machine Learning as part of a roadmap to achieve the target set out under the National Trade Facilitation Action Plan (NTFAP). This will be a pioneering initiative for Indian Customs.

Over a period of time successive TRS have become an effective tool in identifying areas that require improvement and has also assisted the Board in its policy formulation. One of the key indicators of the learnings through successive Time Release Studies has been the steep decline in dwell time over the years not only by customs, but also by other stake holders in the logistics chain. I believe the areas which have been identified in TRS, 2023 would enable JNCH to chalk out a plan and bring out visible results in coming years. I also take this opportunity to place on record my appreciation for the TRS team of JNCH which diligently conducted TRS, 2023 and has set out a roadmap for the future. The efforts to modernize and streamline the customs clearance processes, in close coordination with other stakeholders, are critical for facilitating trade and supporting the economic growth of our nation. Recommendations made in TRS, 2023 have laid emphasis on utilizing various technological improvements for making trade facilitation and enforcement more robust and contactless.

As we move forward, I firmly believe that other stakeholders will also align themselves in helping JNCH create of a world class customs clearance process for timely, efficient, stable and reliable clearance of EXIM cargo which would instill a greater confidence in the trade community.

New Delhi

**V. Rama Mathew
Member, CBIC**

2. Foreword

This year's TRS has taken the study a step forward from the earlier concept of 'Path to Promptness' and has tried to micro-analyze various aspect of Customs and Border control to identify and prepare a roadmap to achieve the target envisaged under the NTFAP on the import side.

TRS, JNCH has always provided food for thought to all the stake holders to come together and remove all the bottlenecks for easier trade movement across the border. While TRS on one side proposes a slew of systematic overhaul, it also recommends bolstering our commitment to non-intrusive checks and balances to be put in place, thereby reducing the element of human intervention. In the era of faceless assessment, the recommendation of the TRS relies more heavily on the use of Artificial Intelligence and Machine Learning to a deeper level which will aid in achieving the overall target of 2 days of release of Sea Cargo envisaged under the NTFAP.

On the import side, TRS, 2023 was undertaken under the theme of "SAADHIT se SAADHYA" translating to "Achieved to Achievable". While highlighting the achieved results of the previous trade facilitation measures, it focusses on empirically drawing a roadmap to achieve the target set out in the NTFAP. On export side, various recommendations have been made, major being the specialization of functions performed by stakeholders, especially recognizing the fact that consolidation of export cargo are taking more time in case of LCL export cargo.

At this juncture, I take a moment to place it on record my appreciation for the TRS, 2023 JNCH team. I also take this opportunity to put in place my appreciation for the members of the earlier TRS, 2022 team lead by Shri N.V. Kulkarni Pr. Commissioner (CAAR) , Mumbai, and Shri Raguram K., Additional Director, NCTC Mumbai, who along with their earlier team members, have despite their engagements with the current workload, taken out their valuable time to engage with TRS, 2023 JNCH team to provide vital guidance and to share their experiences to set out the tone for conducting the TRS ,2023.

Last but not the least, the untiring efforts put in by the EDI, JNCH team, led by Shri Yogesh S. Chitte, Deputy Commissioner, Shri Sujeet Kumar, AO and Shri Manish Verma, EO in gathering, collating and analyzing data collected from various stakeholders, are greatly appreciated and without which TRS, 2023 would not have been possible. I place on record my sincere appreciation of all the team members of TRS, 2023 who have put in their unrelenting efforts in conducting this year's TRS. Also, the contribution of Shri Sushil Chandra, Additional Commissioner is exceptionally praiseworthy, who with his deep knowledge of customs clearance process, contributed very useful ideas to TRS, 2023 and guided the TRS, 2023 JNCH team throughout this long exercise.

Before I conclude, I also appreciate all stakeholders like Customs Brokers, PGAs, CFSs, Terminals and their Associations who came together to form a common team to successfully complete this year's TRS. The contribution of BCBA is especially praiseworthy in this regard.

With this, I present TRS, 2023 JNCH for the consumption and appreciation of the public and stakeholders with an expectation that this will provide further impetus to all concerned in coming together to create a better hassle-free environment for trade flow across Customs and border control.

Nhava Sheva, Mumbai

Rajesh Pandey
Chief Commissioner, JNCH

3. Glossary of Abbreviations/Acronyms used

Abbreviations/Acronyms:

AEO	Authorized Economic Operator
AQCS	Animal Quarantine and Certification Service
ART	Average Release Time
BE/ BEs	Bill of Entry / Bills of Entry
CB	Customs Broker
CBIC	Central Board of Indirect Taxes and Customs
CCFC	Customs Clearance Facilitation Committee
CCR	Compulsory Compliance Requirement
CDSCO	Central Drugs Standard Control Organization (Controller of Drugs)
CFS	Container Freight Station
COO	Certificate of Origin
CPP	Centralized Parking Plaza
CSD	Container Scanning Division
CSM	Container Scanning Module
DPD	Direct Port Delivery
DPE	Direct Port Entry
DTS	Drive Through Scanner
EDI	Electronic Data Interchange
EIR	Equipment Interchange Receipt
FAG	Faceless Assessment Group
FCL	Full Container Load
FSSAI	Food Safety and Standards Authority of India
FTA	Free Trade Agreement
ICES	Indian Customs EDI System
ICEGATE	Indian Customs Electronic Data Interchange Gateway
IGM	Import General Manifest
JNCH	Jawaharlal Nehru Custom House
JNPA	Jawaharlal Nehru Port Authority
LCL	Less than Container Load
LPCO	Licenses, Permits, Certificates and Others
MSDS	Material Safety Data Sheet
NCTF	National Committee on Trade Facilitation
NOC	No Objection Certificate
NTFAP	National Trade Facilitation Action Plan
NTRS	National Time Release Study
OCR	Optical Character Recognition
OOC	Out of Charge
PAG	Port Assessment Group

PQ	Directorate of Plant Protection, Quarantine and Storage
PTA	Preferential Trade Agreement
PTFC	Permanent Trade Facilitation Committee
RMSFC	Risk Management System Facilitation Centre
RMS	Risk Management System
SB/SBs	Shipping Bill/Shipping Bills
SCMTR	Sea Cargo Manifest and Transshipment Regulations
TC	Textile Committee
TRS	Time Release Study

Terms and References:

- ❖ **Advance/Prior Bill of Entry-** Bill of Entry, which is filed before the grant of entry inwards to a vessel.
- ❖ **Authorized Economic Operator-** They are entities engaged in international trade and approved by Customs authorities as compliant with supply chain security standards and granted certain benefits.
- ❖ **Bill of Entry-** It is a document required to be filed to the Customs authorities by the importer, under Section 46 of the Customs Act 1962 to declare entry of imported goods.
- ❖ **Bill of Lading-** A bill of lading is a document issued by a shipping line or its agent to acknowledge receipt of cargo for shipment. House Bill of Lading (HBL) are issued by freight forwarders/ cargo consolidators or agents of the shipping line. Master Bill of Lading (MBL) is issued by the shipping line after the cargo is consolidated and ready to be shipped.
- ❖ **Cargo Consolidation** – refers to the aggregation of goods ready for export for the purpose of logistic convenience like packing consignments going to common destination into a single container. The entities that handles such operations are known as Consolidators.
- ❖ **Centralized Parking Plaza** - It is a document processing center for self-sealed containers affixed with e-seal which are meant for Direct Port Entry for exports.
- ❖ **Container Freight Station-** It is a customs area set up as an extension of a customs station with the main objective of decongesting the port.
- ❖ **Compulsory Compliance Verification/ Post-Clearance Compliance Verification** - It is a stage of a Bill of Entry which reflects that Customs has completed all the Compulsory compliance verification and the Bill of Entry is ready to be Out of Charge of Customs and awaiting duty payment.
- ❖ **Direct Port Delivery-** A flagship scheme of CBIC & JNCH under which the Customs out of charge is given while consignment is inside terminal premises instead of routing it through CFS, thereby reducing release time.

- ❖ **Direct Port Entry-** Under this scheme, factory stuffed and e-sealed containers meant for exports are routed directly through the centralized export facility for documents processing at CPP and are allowed direct port entry after grant of Let Export Order.
- ❖ **E-Storage and Computerized Handling of Indirect Tax Documents (e-SANCHIT)** –It is a facility available in ICEGATE to upload supporting documents against any Bill of Entry or Shipping Bill by importers/ exporters/ CB to enable the officers to process the export/import documents on the basis of such uploaded documents without any physical interface with the trade.
- ❖ **Entry Inwards-** The permission granted by the Customs Officer to the master of the vessel to unload the goods.
- ❖ **Ex-bond Bill of Entry:** Import document filed under Section 68 of the Customs Act, 1962 for clearance of goods warehoused under Section 46, *ibid*, for home consumption.
- ❖ **Export General Manifest (EGM)-** A document filed by the shipping carrier of goods after export has taken place.
- ❖ **Faceless Assessment Group (FAG)-** Assessment Group assigned by the Customs RMS system for assessment of a Bill of Entry located at any of the designated customs location in India.
- ❖ **Facilitated Bill of Entry-** means the Bill of Entry wherein examination of the goods or assessment or both are not prescribed and it also includes fully facilitated Bill of Entry.
- ❖ **First check assessment-** It is the practice of examining the goods before assessment.
- ❖ **Freight Forwarder-** A freight forwarder or a forwarding agent, is a person or a company who organizes shipments for the shipper (an individual/party that arranges an item for shipment) by liaising with carriers (an individual/party that transports goods). A forwarder does not move the goods but acts as an agent in the logistics network.
- ❖ **Fully facilitated Bill of Entry-** means Bill of Entry which is exempted from both examination and assessment.
- ❖ **Gate Out-** The final act of taking the goods outside the premises of CFS/ Terminal by the importer/ Customs Broker.
- ❖ **Goods Registration -** Process under which the importer / CB registers the goods in the ICES, meaning thereby that the goods are ready to be presented for examination, if required, or for OOC.
- ❖ **Import General Manifest-** It is a document filed by the shipping line giving details of cargo arriving at the port of importing country.



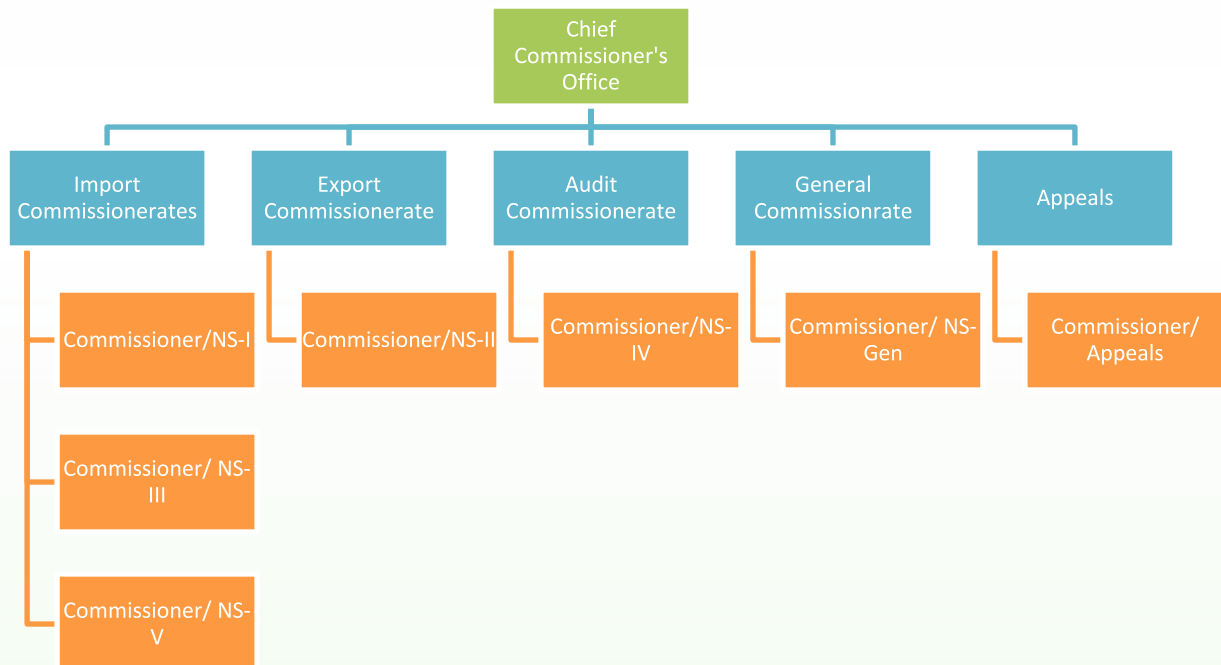
- ❖ **Import Release time-** The time taken from the grant of entry inwards to the grant of out of charge by customs.
- ❖ **Inland Container Depot-** ICD is an independent Customs station, usually located in the hinterland, like a port or air cargo complex, for the purpose of Customs procedures related to imports and exports.
- ❖ **INNSA1:** - Port code allotted to Nhava Sheva port under the Jawaharlal Nehru Port Authority (JNPA).
- ❖ **Let Export Order (LEO)-** Order given by Customs Officer permitting clearance and loading of the goods for exportation.
- ❖ **Non-Facilitated Bill of Entry-** These are the Bills of Entry which are assigned to the Customs Officer by Risk Management System (RMS) for either assessment only or examination only or both.
- ❖ **Non-Regular Importer** – Importers who have filed less than seven Bills of Entry during the sample period (1st-7th Jan 2023) of TRS, 2023.
- ❖ **Normal Bill of Entry-** Bill of Entry which is filed after the grant of entry inwards to a vessel.
- ❖ **National Time Release Study** - Time Release Study conducted across Seaports, Airports, Inland Container Depot and Integrated Check Posts done at the national level to assess the cargo clearance process of the international trade.
- ❖ **Out of Charge (OOC)-** Order given by the Customs Officer permitting clearance of the imported goods for home consumption
- ❖ **Participating Government Agency-** Government agencies or bodies entrusted with regulating commodities entering the country under the respective allied acts by participating in the customs clearance process.
- ❖ **Port Assessment Group (PAG)-** Assessment Group at the customs location of port of import.
- ❖ **Pulled Bill of Entry-** In the faceless assessment regime, Bills of Entry are assessed at any FAG throughout the country as automatically allotted by the ICES system. However, in certain circumstances any specific Bill of Entry may be required to be assessed at the Customs station of the port of import, referred to as PAG. Accordingly, the same is pulled by the PAG in the ICES for assessment. Such BE is referred to as Pulled Bill of Entry.
- ❖ **Pushed Bill of Entry-** In the faceless assessment regime, Bills of Entry are assessed at any FAG throughout the country as automatically allotted by the ICES system. However, in certain circumstances any specific Bill of Entry may be required to be assessed at the Customs station of the port of import, referred to as PAG. Accordingly, the same is pushed by the FAG to PAG in the ICES for assessment. Such BE is referred to as Pushed Bill of Entry.

- ❖ **Recalled Bill of Entry**-At times after assessment, for the purpose of amending the assessment on the request of importer or by the proper officer, the self-assessed Bill of Entry is recalled in the ICES system for fresh assessment. Such Bill of Entry is referred to as Recalled Bill of Entry.
- ❖ **Regular Importer** – Importers who have filed seven or more Bills of Entry during the sample period (1st-7th Jan 2023) of TRS, 2023.
- ❖ **Regularization of Bill of Entry:** refers to the process of linking of individual Advance/prior Bill of Entry with specific entry in IGM filed by the Shipping line.
- ❖ **Risk Management System**- An IT-driven system with the primary objective to strike an optimal balance between facilitation and enforcement and to promote a culture of voluntary compliance.
- ❖ **Risk Management System Facilitation Centre:** - Centralized section created at JNCH for giving OOC to facilitated BEs to facilitate clearance of BEs 24x7.
- ❖ **Second check assessment**- means where assessment is done prior to examination on the basis of documents submitted by the importer.
- ❖ **Shipping Bill**- An export declaration presented to Customs by the exporter under Section 50 of the Customs Act 1962 before goods can be exported out of the country.
- ❖ **Single Window Interface for Trade (SWIFT)**- A program which enables importers/exporters to file a common electronic 'Integrated declaration' compiling information for customs and PGAs that are already onboard the SWIFT initiative. It replaces nine separate forms required by these 6 PGAs and Customs.
- ❖ **Time Release Study**- TRS is essentially a performance measurement tool for assessing the cargo clearance process of the international trade, as recommended by World Trade Organization (WTO) under the Trade Facilitation Agreement (TFA) and the World Customs Organization (WCO).
- ❖ **Warehousing Bill of Entry**- Import document filed for removal of goods from a Customs station for the purpose of deposit in a warehouse. The Bill of Entry is filed under Section 46 of the Customs Act 1962 and permission to remove the goods to a Bonded warehouse is granted under Section 60, *ibid*.
- ❖ **Weightage/ Percentage delay at particular stage:** The weightage/percentage delay at a particular stage is calculated using the below mentioned formula:

$$\text{Weightage/percentage delay} = \frac{\text{Count of BE} * \text{average time taken in specific stage}}{\text{All BE taken in sample period (16756)} * \text{Average Release Time (83.74)}}$$

4. About the Custom House

- 4.1 The Jawaharlal Nehru Custom House (JNCH), Nhava Sheva, Raigad caters to the clearance of export-import cargo at the port, which is administered by the Jawaharlal Nehru Port Authority (JNPA). The port was initially commissioned on 26th May, 1989 as a single government-owned terminal, but has now added five privately-operated port terminals for containerized cargo handling. It also has a bulk liquid cargo handling facility. It ranks amongst the largest ports ranking in the top 30 global container ports.
- 4.2 The JNCH caters to a major percentage of India's containerized import-export cargo.
- 4.3 Except when import cargo is delivered under the Direct Port Delivery (DPD) scheme, it is moved into one of the 32 Container Freight Stations (CFS) for effecting statutory controls and carrying out procedures by border management agencies including Customs.
- 4.4 Exports are handled using the CFS for containerization of the cargo. In addition, self-sealed containers with cargo arriving from the hinterland are processed on-wheel for export clearance at Centralized Parking Plaza.
- 4.5 The administrative hierarchy of JNCH office is depicted below: -



5. Introduction

What is the Time Release Study (TRS)?

The Time Release Study (TRS) is a strategic, internationally recognized tool to measure the actual time required for the release and/or clearance of goods, from the time of arrival until the physical release of cargo, with a view to finding bottlenecks in the trade flow process and taking the corresponding necessary measures to improve the effectiveness and efficiency of border control procedures.

Institutional Mechanism for India's Trade Facilitation (NCTF) headed by Cabinet Secretary. TRS is one of the verticals of the Focused Working Group under NCTF setup.

TRS is a part of the NTFAP.

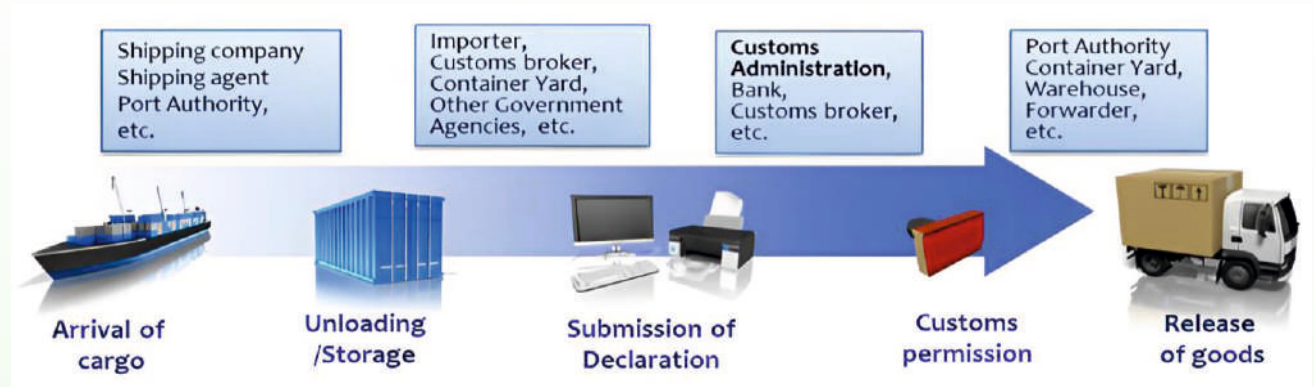
NTFAP Target 2020-23 for Sea Cargo:

- 2 days for Imports
- 1 day for Exports.

Generally speaking, the TRS is a unique tool that countries are recommended to utilize in order to:

- ✓ measure the average time required from the arrival of goods to their physical release for both import and export of cargo;
- ✓ assess the efficiency and effectiveness of each stakeholder in the flow process of cargo;
- ✓ identify bottlenecks affecting the release of goods;
- ✓ obtain empirical evidence for re-structuring existing procedures;

The TRS measures the total time needed to complete all formalities. In other words, it can determine the time for each separate procedure in the flow process of cargo in the host country and the average time in the movement of cargo between two countries.



6. Executive Summary of TRS, 2023

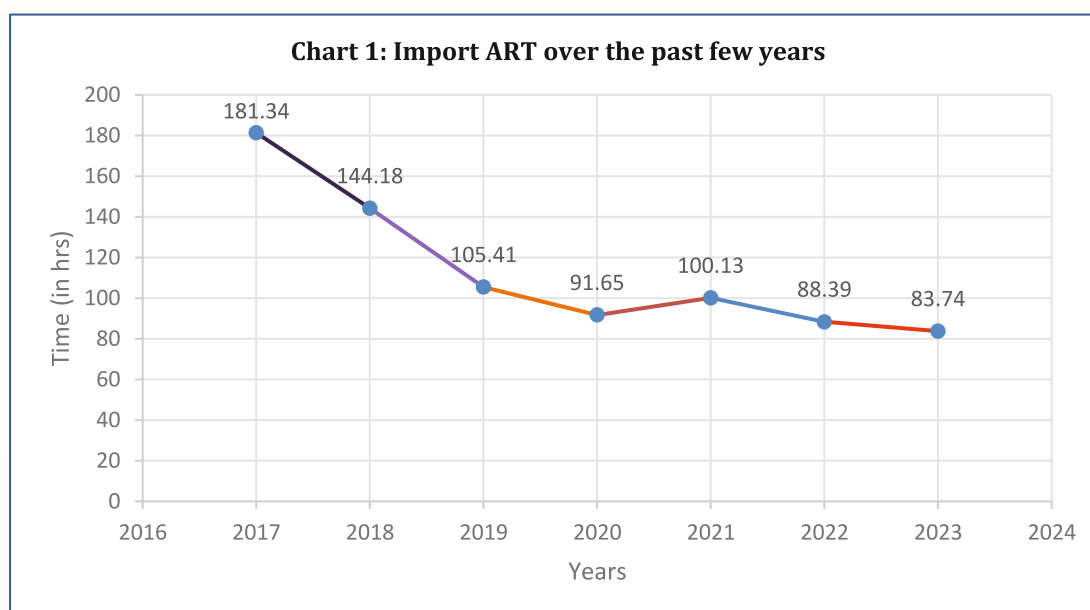
The Jawaharlal Nehru Customs House (JNCH) has the credit of pioneering the Time Release Study¹ in India over the years since 2012.

The Time Release Study, 2023 was conducted on a sample comprising Bills of Entry and Shipping Bills filed during 1st to 7th January 2023 for import and export respectively at JNCH. The methodology and sample are in line with WCO TRS guide version 3 (2018) and are also in line with the earlier TRS of JNCH and NTRS. Sample data selected for the aforesaid TRS period has been trimmed on the basis of the exclusions provided for in the said methodology. The Highlights of this year's TRS and its key findings have been compared with the previous years' to further identify the areas of prospective improvements.

6.1 Highlights/ Key findings of TRS 2023 and its comparison with previous years' TRS

Import:

The Average Release Time (ART) over the period covered under the previous TRS vis-a-vis TRS 2023 has shown a consistent improvement as shown below: -



Comparison of Sample Size and Exclusion:

2023: 16756 BE analyzed, 197 BE (1.16 %) excluded.
 2022: 15191 BE analyzed, 242 BE (1.6 %) excluded.
 2021: 15152 BE analyzed, 439 BE (2.8 %) excluded.

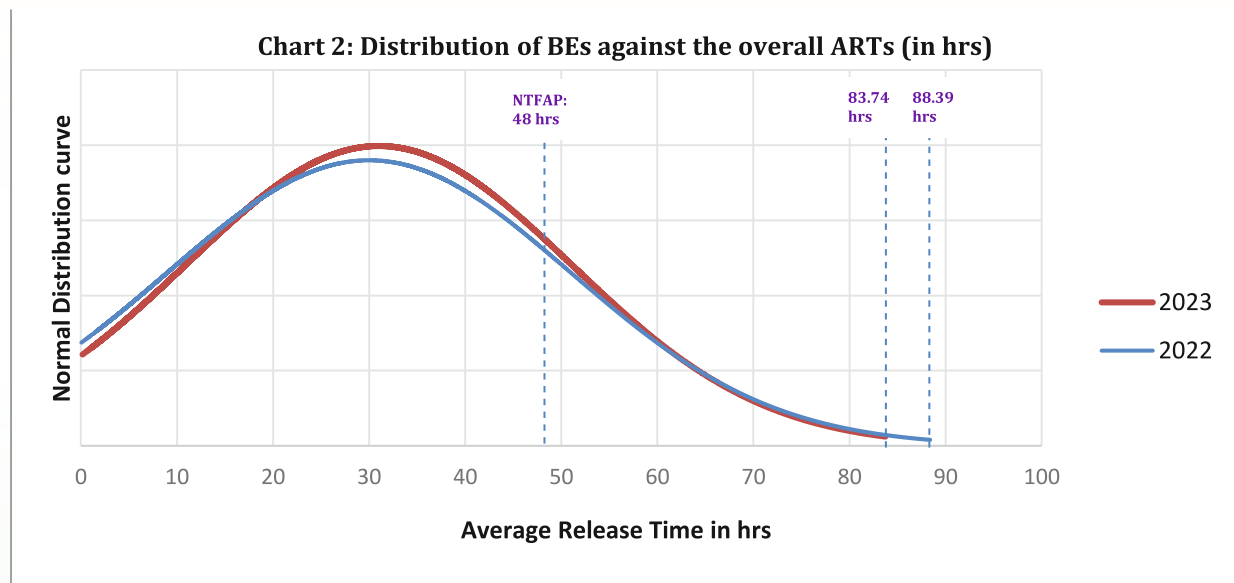
¹ In addition to the national Time Release Study, JNCH is conducting import TRS since January 2012 which can be accessed at <https://www.jawaharcustoms.gov.in/information.aspx?PageID=3836>

NTFAP Accomplishment-Imports

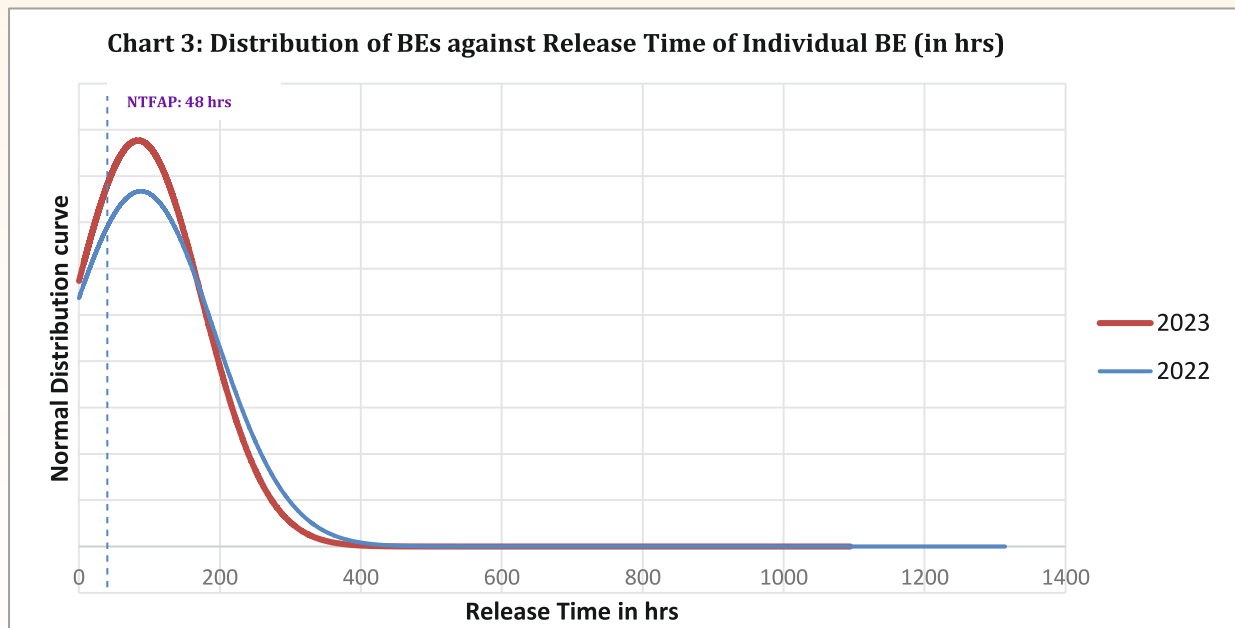
NTFAP target for both import and export envisages clearance of an import or export consignment, within a defined set of time. In the case of Import the same has been set as 2 days i.e. 48 hrs and for export it is 1 day i.e. 24 hrs for cargo moving through sea. Though, it is ideally suited to examine the individual performance in each case of import and export. However, to identify the areas of improvement, attempt has been made to statistically study the data set as a whole to minimize variations and data conflict because of localized reasons limited to individual Bills of Entry. Thus, the concept of Average Release Time for the whole sample data set is being used in the study to compare the performance with respect to the NTFAP targets as stated above.

2023: Adopting the idea as aforesaid, the ART was studied with the help of a normal distribution curve. It is seen that overall ART of **79 %** of sample BEs falls within the NTFAP target of 48 hrs. Against this, the normal distribution curve for Release Time of individual Bill of Entry shows that **42.5 %** of sample individual BEs have the Release Time within the NTFAP target.

2022: Compared to 2023 in 2022, in **80 %** of analyzed BEs, the overall ART met the NTFAP target of 48 hrs Against this, **45 %** of analyzed individual BEs fell within the NTFAP target in 2022.



*The area in the above Normal distribution curve represents the percentage Bills of Entry of the sample data which falls within the Average Release Time denoted by the X-axis.



*The area in the above Normal distribution curve represents the percentage of individual Bills of Entry of the sample data which falls within the release time denoted by the X-axis. Whereas the curve itself depicts distribution of the individual Bills of Entry over time On X-axis.

- ✓ AEO, DPD, regular importer, Advance BE, and Facilitated BE, have achieved or are very near to achieving the NTFAP target.
- ✓ Pre-arrival processing of advance BE stands at a healthy 92.96%.
- ✓ 94.98% (10331 BEs out of 10876) of fully-facilitated & 93.08% (11651 BEs out of 12517) of facilitated BEs have cleared with overall ART which is within the NTFAP target.
- ✓ Average release time for the AEO Bills of Entry stands at 60.58 hours as compared to non-AEO Bills of Entry with 92.99 hrs.
- ✓ All fully facilitated AEO Bills of Entry and Pre-arrival facilitated AEO Bills of Entry were cleared within NTFAP target time.
- ✓ As expected, the Bills of Entry involving PGA's NOC based on sample testing have higher release time compared to document-based NOC.
- ✓ Out of the total sample TRS Bills of Entry, 92.86% are Pre-arrival BE.
- ✓ Out of the total Pre-arrival BE, only 38.39% Bills of Entry have been auto-regularized in the system. Time taken for regularization of remaining BEs is adding to overall ART.

The fastest individual Bill of Entry was observed with individual release time of 0.16 hrs (9.6 minutes). This illustrates the technical possibilities related to release time

- ✓ Areas identified under the TRS, 2023 theme “SAADHIT se SAADHYA” for systemic improvement to meet the NTFAP target of overall average release time for all Bills of Entry:
- Auto registration of goods, after entry inwards or assessment whichever is later.
 - Reduction in amendments in Bills of Entry by making provisions for double verification/confirmation of certain data fields which are prone to human error.
 - Integration of Container Scanning Report to ICES system.
 - Integration of Container Scanning Module and RMS interdiction for selecting consignments for examination.
 - Importer's/ Customs Broker's awareness program for uploading mandatory documents as per JNCH Public Notice 21/2023 dated 08.03.2023.

Export:

The Average Release Time (ART) for all the Shipping Bills filed between 1st January 2023 and 7th January 2023 is 162.45 hrs as compared with 186.58 hrs in TRS, 2022.

Comparison of Sample Size and Exclusion:

2023: 16124 SB analyzed, 25562 SB filed, (36.9 %) excluded.
2022: 9255 SB analyzed, 26072 SB filed, (64.5 %) excluded.
2021: 2439 SB analyzed, 23497 SB filed, (89.6 %) excluded.

NTFAP Accomplishment-Exports

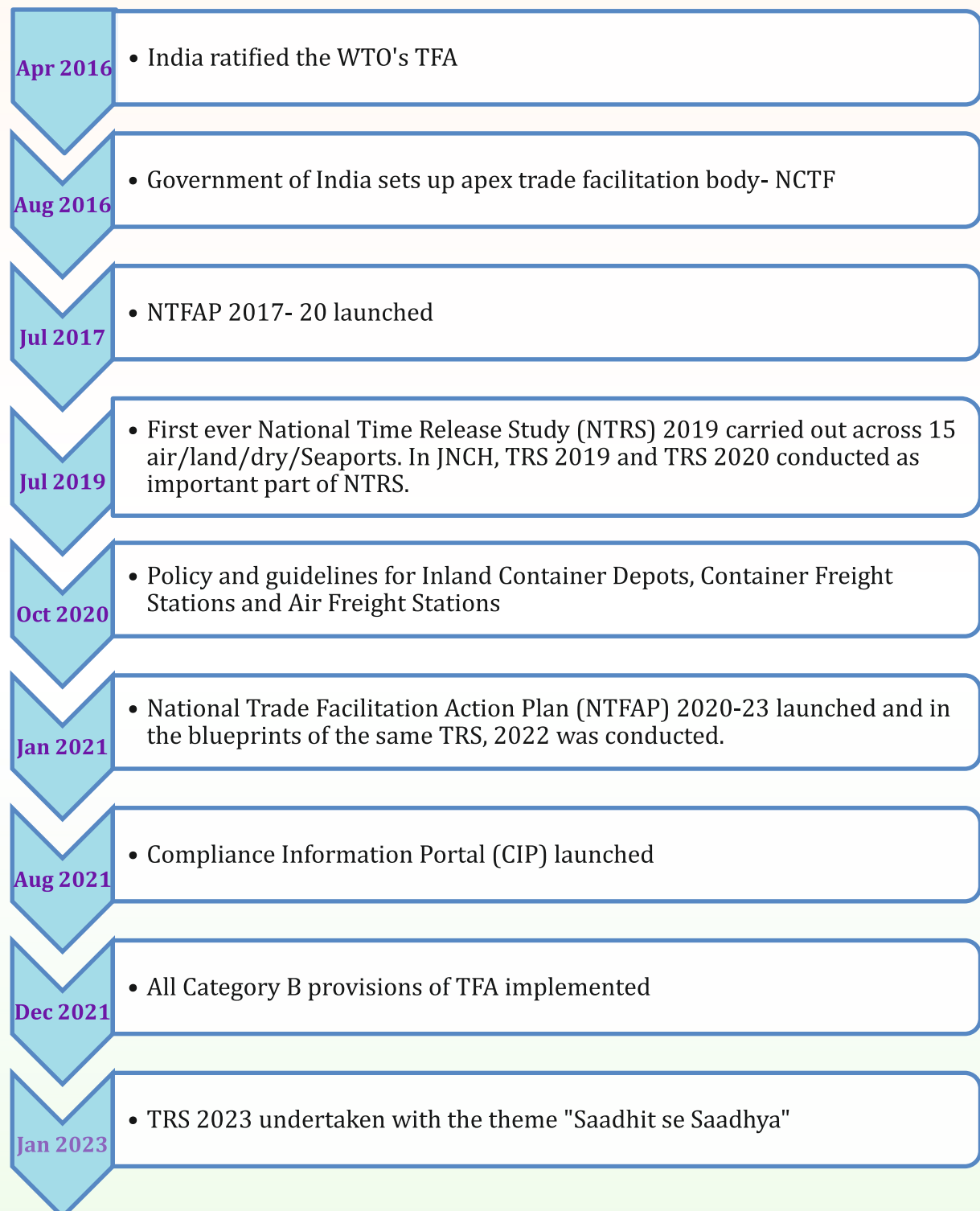
- ✓ Customs procedures from Goods Arrival to LEO for all sample TRS Shipping Bills have been completed on an average of 20.06 hours which is within the NTFAP target, against 33.03 hours for TRS, 2022. The said parameter in case of DPE stands at 4.65 hours for 2023.
- ✓ It is observed that the export ART for cargo moving via the Parking Plaza in 2023 is less than half compared to cargo moving via the CFSs, which reflects the positive impact of the decision to create a Centralized Parking Plaza to integrate the parking of self-sealed export containers at one location instead of multiple CFSs earlier.
- ✓ Of the filed Shipping Bills, 16124 SBs have been analyzed in this study, representing an **increase of 74 %** over 9255 shipping bills analyzed during TRS 2022. This increase is on account of significant improvement in the data quality and thus, decline in the exclusions vis-à-vis last year.



7. Evolution to TRS, 2023

JNCH has been conducting in-house TRS since 2012. After the ratification of the World Trade Organization (WTO) Trade Facilitation Agreement (TFA) in April 2016, well-structured and comprehensive TRS has been undertaken since 2017 in line with the WCO guidelines.

Stages Completed, so far: -



8. Methodology and Scope

The release time is calculated for each BE/SB separately and the arithmetic average is taken to arrive at the Average Release Time (ART).

The WCO TRS Guide Version 3 (2018) defines release time to measure the actual time required from the arrival of goods to their physical release from Customs control. For Sea Cargo, arrival of goods is captured by the time stamp relating to grant of Entry Inwards and physical release by time stamp relating to grant of Out of Charge (OOC).

The WCO TRS Guide 2018 Version 3 focuses primarily on “Clearance for Home Use” and “Transit”, but may apply to any other Customs procedure, including “Exportation”, “Warehousing” etc. As defined in the Revised Kyoto Convention (RKC), the term “release” means the action by Customs to permit goods undergoing clearance to be placed at the disposal of the person concerned. Therefore, the warehousing Bills of Entry are included in the study for calculating the average release time. The average release time of warehousing Bill of Entry is calculated as time taken between arrival of cargo to Out of Charge for warehousing the imported goods. Scope of Import TRS covers BEs filed from 1st January 2023– 7th January, 2023 and includes warehousing BEs as well.

8.1 Import:

8.1.1 Sample Data collection, collation and validation for TRS, 2023: -

- ✓ BEs filed during the sample period from 1st to 7th January 2023 were tracked till 7th February 2023.
- ✓ 16756 out of the 16953 BE filed during the sample period are analyzed in 2023. Against the same, in 2022, 15191 out of the 15433 BE filed during the sample period were analyzed.
- ✓ 197 Bills of Entry (1.16 %) were excluded from the study in 2023. 242 Bills of Entry (1.5 %) were excluded from the study in 2022.

8.1.2 Exclusions:

- ✓ BEs where out of charge was not granted on or before 07.02.2023.
- ✓ BEs filed during the study period but relate to vessel granted entry inwards before 01.12.2022.
- ✓ Ex-bond Bills of Entry.

8.2 Export:

The scope of the present study has been expanded to cover all SBs filed during 1-7th January 2023 and given LEO up to 7th February 2023.

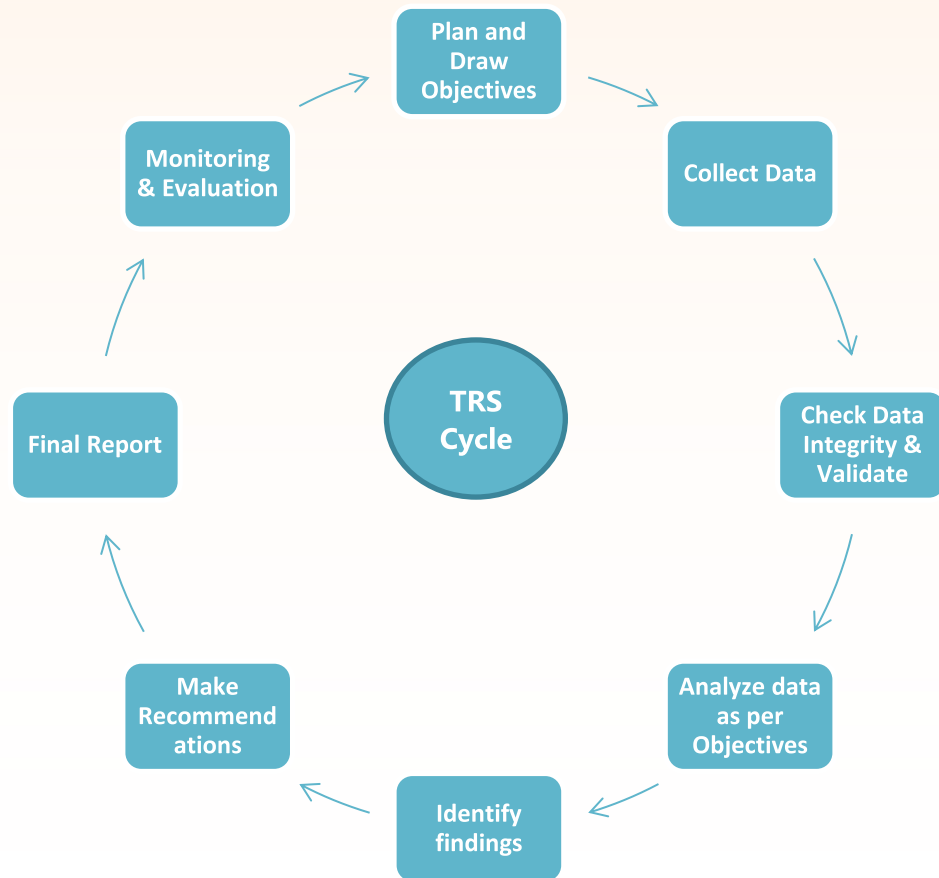
8.2.1 During the sample period, 25562 SBs were filed. The study is based on 16124 SBs out of the 25562 SBs filed during the sample period. A total of 9438 SBs (36.9 %) are excluded as either time stamps from CFSs/CPP/Terminals are not available for the study or some irregularities were found.

8.2.2 Exclusions:

- ✓ Shipping Bills where LEO is not granted or vessel has not departed, as the case may be, on or before 7th February 2023.
- ✓ Shipping Bills filed but subsequently purged by the system due to non-presentation of goods.
- ✓ While scrutinizing the sample export TRS data, it was observed that the time stamp for certain stages were not in chronological order, which implied that either the data was not captured by the stake holders correctly or not reported properly. For example, in one case the time stamp of gate in of the consignment in CFS/CPP was later than the time stamp of Goods Registration/LEO.



8.3 TRS Cycle at a glance



The TRS cycle as pictorially depicted above is for the purpose of conducting a meaningful study and to identify processes which can be either improved or systemically changed to provide a non-intrusive trade friendly environment for the cross-border movement of goods. This provides for a progressive change to be incorporated in the system both at procedural level and machine level to achieve the target set under the NTFAP. It also provides for scope of continuous improvement in our approach to address various bottlenecks so identified by the TRS 2023.

In the meantime,

- 206 vessels berthed in JN Port Terminals between 1st December, 2022 and 7 February, 2023 pertaining to BEs filed between 1st-7th January, 2023.
- 78 vessels were granted entry inwards before berthing.
- 128 vessels were granted entry inwards upon berthing.



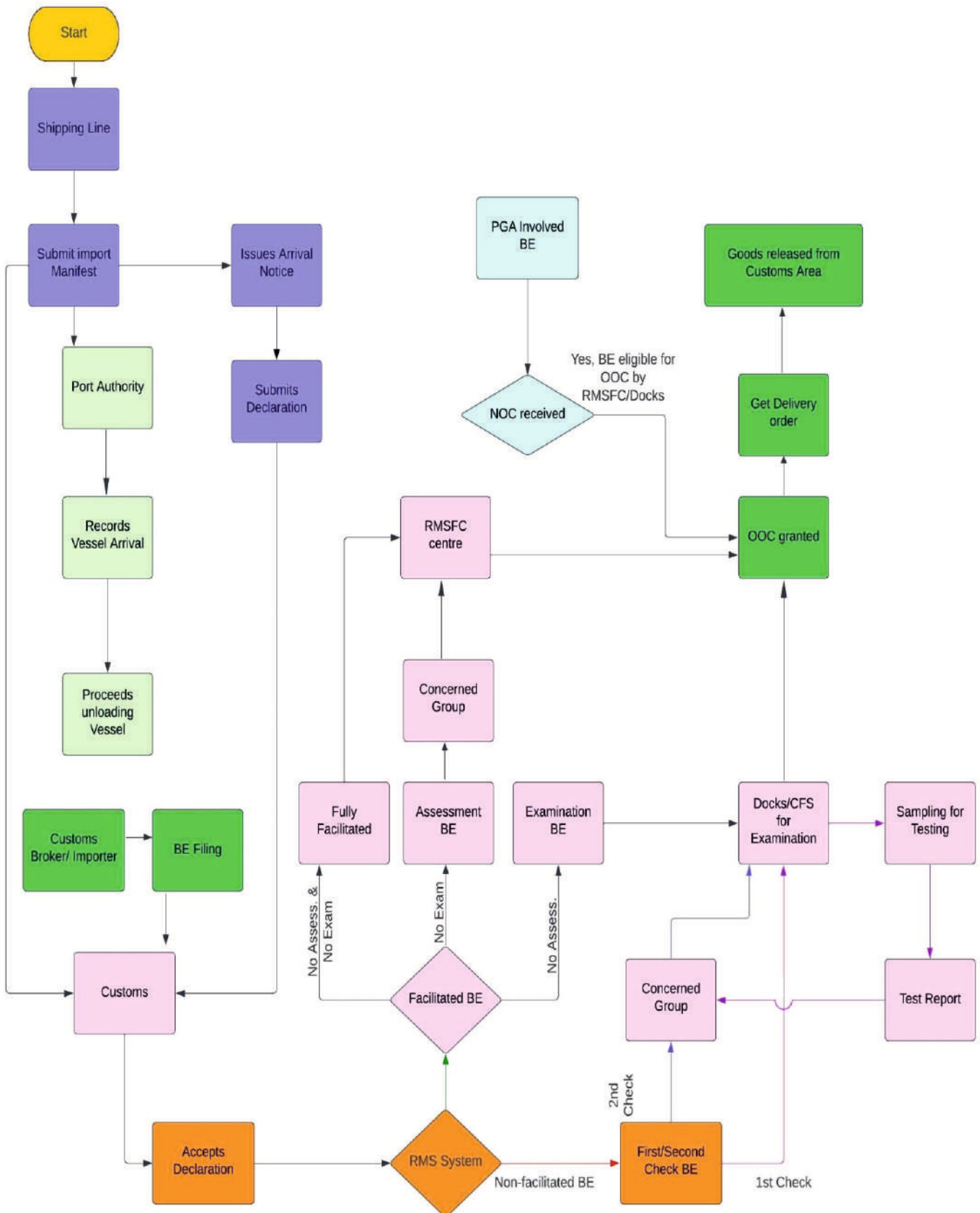
Import

9. Import procedure

- 9.1 The standard import clearance process begins with the filing of the Import General Manifest (IGM) by the Shipping Lines or Bill of Entry by the importer/CB, whichever is earlier and concludes with grant of out of charge by Customs.
- 9.2 The Bill of Entry is filed through the ICEGATE portal either by the importer or by the authorized Customs Broker. Bill of Entry submission is to be done for import declarations along with self-assessment of duty liability under Section 17 of the Customs Act, 1962 and in compliance with other non-fiscal/non-tariff regulations/barriers for the time being in force. The supporting documents have to be electronically uploaded via **E-Sanchit** facility.
- 9.3 Amendments in Section 46 of the Customs Act, 1962 introduced through the Finance Act, 2021 facilitate pre-arrival processing and assessment of Bills of Entry by mandating their advance filing, thus leading to a significant decrease in Customs clearance time.
- 9.4 CBIC's **Risk Management System (RMS)** aims to facilitate while ensuring compliance. The extent of such facilitation or interdiction considers the concerns of revenue as well as compliance with Allied Acts regulated by other Participating Government Agencies. Both these have bearing on release time.
- 9.5 Upon filing of self-assessed BE by importer, the BE is processed by the Risk Management System (RMS) to specify the extent of facilitation or interdiction.
- 9.6 If the RMS evaluates importer's self-declaration as acceptable, the BE is treated as **fully facilitated BE** and out of charge is given upon payment of self-assessed duties, and in a few selected cases, after minimal documentary checks such as verification of a license or Country of Origin Certificate by the officers of RMS Facilitation Center. The fully facilitated BE involves neither verification of importer's self- assessment nor examination of goods. It receives quick clearance through the Common Customs Electronic Portal.
- 9.7 Where the RMS requires that importer's self-declaration merits further scrutiny, it routes the BE for interdiction. The level of interdiction is based on level of perceived risk. These levels (in increasing levels of release time) are broadly as follows –
- a) **Assessment but no examination-** This implies that the self-assessment of the importer will be verified by the assessing officer on the basis of documents

- uploaded in E-Sanchit at the time of filing the Bill of Entry.
- b) **No Assessment but examination-** This implies that the self-assessment has been accepted by the RMS, subject to outcome of examination.
 - c) **Assessment with Examination-** This implies that the self-assessment of the importer will be verified by the assessing officer on the basis of documents uploaded in E-Sanchit at the time of filing the Bill of Entry subject to the outcome of the examination which can either be on first check or second check basis.
- 9.8 The Indian **Authorized Economic Operator (AEO)** program launched by CBIC in 2016 is under the aegis of WCO's SAFE Framework of Standards to secure and facilitate global trade.
- a) It aims to enhance international supply chain security and to facilitate movement of legitimate goods. An entity engaged in international trade which is approved by Customs as being compliant with supply chain security standards is granted an AEO Status. The holder of such status has tangible benefits which include **facilitation** by priority in processing and clearance of goods.
 - b) From 2022 to 2023, AEO partners have risen from 4421 to 4472 in number as on January 2023 while such logistics operators rose from 903 to 1002. There were 103 AEOs in tier III, 905 AEOs in tier II and 3464 AEOs in tier I.
- 9.9 Under **Direct Port Delivery (DPD)** scheme, upon obtaining Customs out of charge, the delivery of containerized cargo is made at port gate itself to the importer, thus providing importer the flexibility in routing the container to his preferred location. This scheme thus allows the importer to consolidate further, the gains from facilitation. Number of importers availing DPD facility has increased from 5430 in 2022 to 8457 in 2023.
- 9.10 Regularity of import has been studied in the past in relation to release time with importers. Importers, who have filed seven or more BEs during the sample period, have been categorized as regular importers and others as non-regular importers. There were 431 regular importers and 6452 non-regular importers during TRS 2023 period, segregated by this method.
- 9.11 In many instances, clearance of import cargo is dependent upon role of **other government agencies** such as the Plant or Animal Quarantine Authority, the FSSAI, Drugs Controller from where a report or NOC is required. CBIC's Single Window Interface for Facilitating Trade (**SWIFT**) has presently brought six Participating Government Agencies (**PGA**) on to a single platform that has a documentation facility coupled with common RMS. Interdiction by these PGAs too have bearing on release time.

9.2 Journey of a Import Declaration/ Bill of Entry



10. IMPORT ANALYSIS

10.1 The path to promptness: Story so far...

Each Bill of Entry is characterized by the four essential features recognized as the four-fold “Path to Promptness” for minimizing release time as described in TRS 2020, namely:

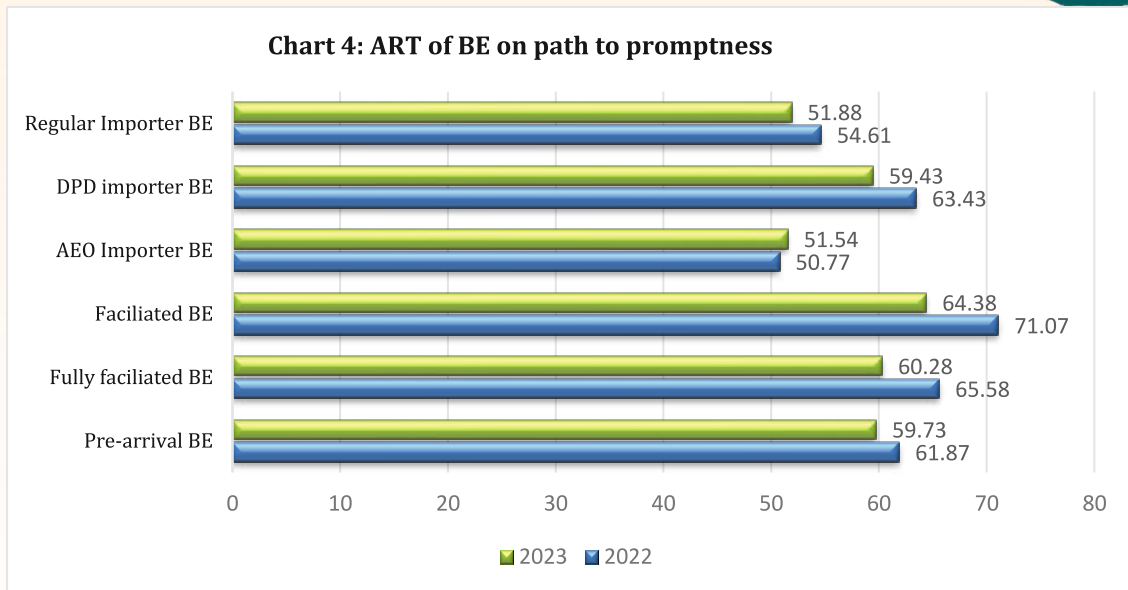
- filing of advance Bills of Entry, allowing for pre-arrival processing,
- enhanced levels of facilitation,
- promotion of the AEO scheme,
- increasing utilization of the DPD scheme,

The outcome of the study of the aforesaid parameters of individual Bills of Entry for JNCH, TRS 2023 are encouraging despite the decrease in the facilitation level compared to 2022. The analysis of the aforesaid parameters and their impact on the ART is represented below: -

Table 1: BE on Path to Promptness								
Nature of BE or importer	%age share in total		%age facilitation level		ART (in hrs)		%age share that meets NTFAP target	
	2022	2023	2022	2023	2022	2023	2022	2023
Pre-arrival BE	87.64	92.88	81.27	76.13	61.87	59.73	94.64	95.15
Fully facilitated BE	65.38	64.9	100	100	65.58	60.28	93.07	94.98
Facilitated BE	79.75	74.7	-	-	71.07	64.38	90.39	93.08
AEO importer BE	28.8	28.53	94.95	89.89	50.77	51.54	99.37	99.18
DPD importer BE	57.14	63.41	86.61	80.21	63.43	59.43	94.25	86.01
Regular importer BE	38.98	37.6	90.24	83.85	54.61	51.88	98.01	99.16

It is observed from the aforesaid analysis that the overall facilitation level has come down in comparison to 2022. However, there is distinct improvement in the percentage of filing of Pre-arrival BEs and BEs of importer availing DPD facility. Since Pre-arrival BEs and DPD BEs have inherent lower ART, they have helped in bringing down the overall ART at JNCH. It is observed that with a higher facilitation level in each category, overall ART would have further decreased.

M/s. BASF India Limited was regular importer with highest number of BEs filed (206 in number) during the TRS period, 98.54% being Pre-arrival BE.



Of the aforesaid 4 parameters, it is seen that for the BEs considered for TRS 2023, the level of advance filing and DPD consignments have increased. The lowering of ART observed in TRS 2023 over TRS 2022 can thus, be largely attributed to outreach to trade and other stakeholders through various initiatives like PTFC and CCFC meetings and regular interaction with all the participating stake holders. However, a decrease in the facilitation level has been witnessed for the BEs (both for AEO clients and others) filed at JNCH during the sample period of TRS 2023. Further, it is also observed that the volume of total AEO BEs have remained at the same level as compared to TRS 2022. Thus, an improvement in these areas like promotion of the AEO program and increase in facilitation level will further improve the ART.

Recommendation 1:

- Lower ART can be achieved by continuing outreach to stakeholders by increasing the share of Pre-arrival BEs beyond current 92.88 % and raising coverage of the AEO program and DPD scheme from present level.
- By regular interaction between officers of JNCH and NCTC, the risk parameters can be fine-tuned periodically to increase facilitation level that is likely to result in lower ART.



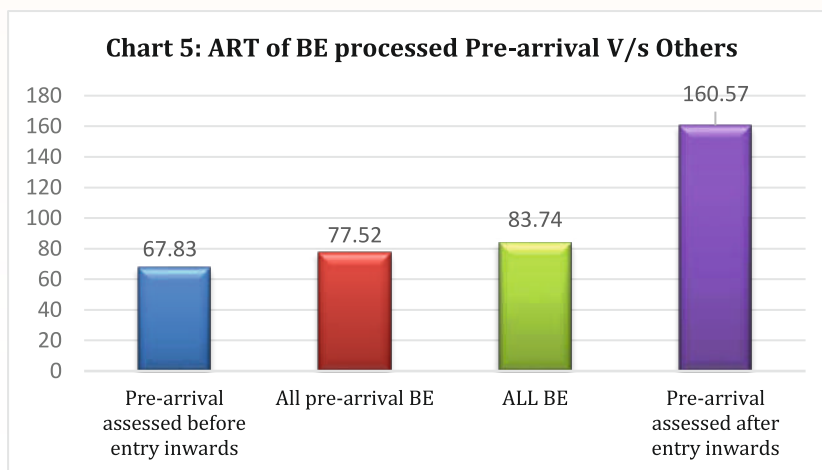
11. Category Wise Analysis

Two parameters were identified to further analyze the BEs to isolate the reasons responsible to higher ART. There are:

- ✓ Pre-arrival/ On- arrival BE
- ✓ Facilitated/ non-facilitated BE

11.1 Pre-arrival BE

11.1.1 Amendments in Section 46 of the Customs Act, 1962 introduced through the Finance Act, 2021 facilitate pre-arrival processing of BE by mandating advance filing to decrease clearance time. 15560 BE (92.86 %) were filed on an average of 112:45 hrs (approximately 5 days), before grant of entry inwards.



11.1.2 In 89.55% of pre-arrival BE, an assessment was completed on an average of 112.04 hrs before grant of entry inwards translating to better release time.

Table 2: Pre-arrival BE assessment	
BE Category	Number (%age share in total)
Pre-arrival BE assessed before entry inwards	13934 (89.55)
Pre-arrival BE assessed after entry inwards	1626 (10.45)

11.1.3 Regularization of Pre-arrival BE: Pre-arrival BE is regularized through 3 modes when entry inwards is granted-

- ✓ Auto-regularized by ICES
- ✓ Regularization through online mode by importer/CB.
- ✓ Regularized by Customs Officer

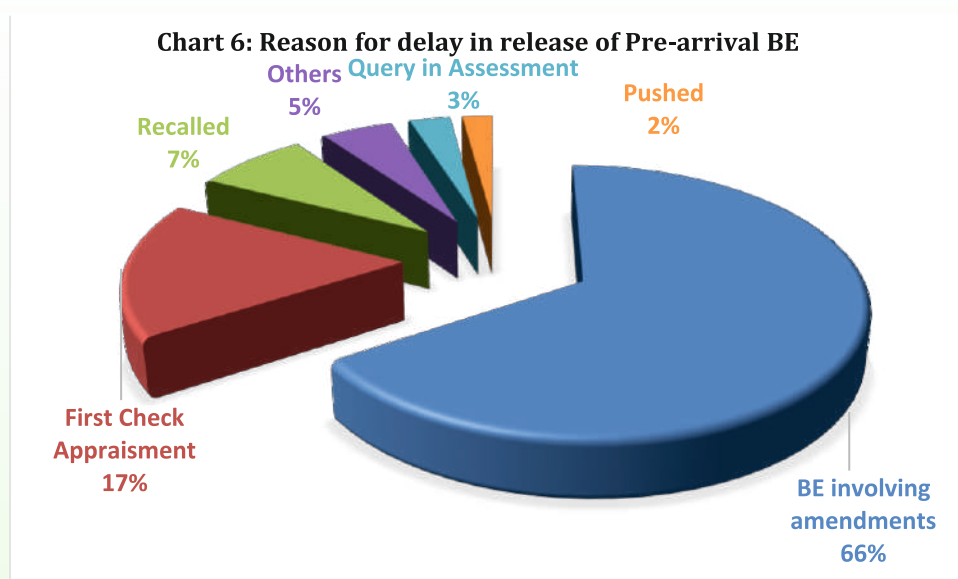
Table 3: Regularization of Pre-arrival BE		
Mode of Regularization	Number (%age of Pre-arrival BE)	%age of Pre-arrival BE (of column 2) assessed before entry inwards
(1)	(2)	(3)
Auto Regularized	5974(38.39)	93.10
Regularization through online mode by importer/CB	6735(43.28)	86.43
Regularized by Officer	2851(18.32)	89.48

11.1.4 Detailed Analysis of Non-Auto-Regularized BEs is as under:

Table 4: Average Time (in hrs) Taken for Regularization of Goods from Entry Inwards				
Regularization Mode	Count of BEs	Delay in BE Regularization	ART (INW to OOC)	Weightage of Delay in overall ART due to BEs not auto regularized
Importer/CB	6735	24.68	80.28	11.85 %
Officer	2851	27.95	80.50	5.68 %
Grand Total	9586	25.65	80.35	17.53 %

In case of 9586 Bills of Entry regularization was not done automatically by System due to reasons like mismatch in IGM data with the details in the respective BE filed etc. The same has increased the ART substantially. Regularization of BEs by Customs Officers have decreased as compared to TRS, 2022 meaning thereby that more and more importers are using the online mode for amendments and thus, moving in the direction of contactless Customs.

11.1.5 In remaining 1626 BEs (Prior BEs where assessment is after entry inwards), assessment was completed in an average time of 91.39 hrs after the grant of entry inwards. The reasons for the delay in assessment of these BEs are mapped below-



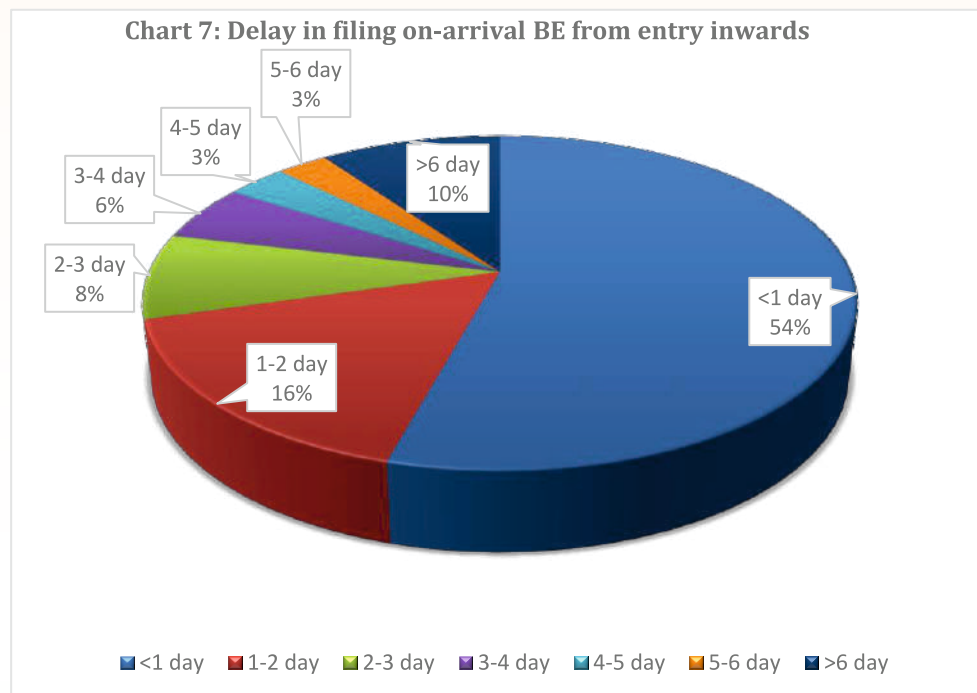
Recommendation 2:

- a) It is observed that the processes which are completed in the online modes by the importer through their CB, like BE regularization, BE amendment etc., take fewer hours for both compliance and completion. Thus, it is recommended that the process of regularization of BEs and any amendments in BEs by importer may be encouraged to be done through the online modes. For this outreach programs may help.
- b) Further, it is also noticed that a large number of amendments are for want of a change in details like MBL/HBL no. and date, number of packages, UQC etc. These errors are mostly results of human intervention. Thus, it will help in reduction in amendment requests if all the identified fields for such details can be equipped with a double check verification at the time of filing of BE through the RES package. The same can be achieved by way of a concept of 'Maker' & 'Checker' or by way of introducing an extra field for verification and confirmation of input data. Necessary changes will need to be made in the ICEGATE RES application package.



11.2 On-arrival BE

- 11.2.1 Total 1196 (7.13 %) on-arrival BEs were filed taking average time of 51.11 hrs after the grant of entry inwards and their release time was 164.59 hrs. An average of Rs. 17,231/- was levied as late filing charges.
- 11.2.2 Average Time taken by these 1196 BE between BE filing to Out of Charge, stands at 113.48 hrs.
- 11.2.3 In this category, registration of goods was delayed by an average of 60.58 hrs, and duty payment was delayed by 57.73 hrs from CCV.



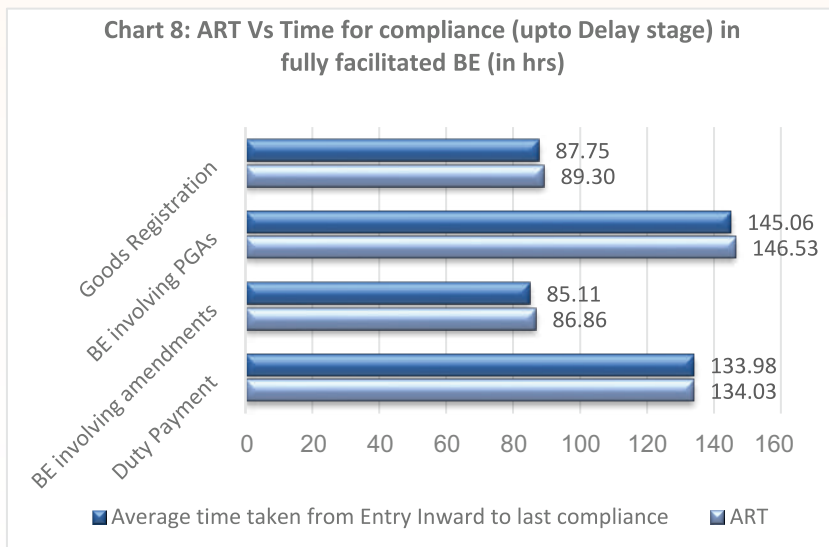
Recommendation 3:

As observed from the aforesaid analysis, the average 51.11 hours extra taken in filing these 1196 BEs could have been avoided by the importers/CBs and adverse impact of the same on the overall ART would have been eliminated. Thus, it is recommended that the Importers are suitably encouraged to file Prior Bill of Entry.

11.3 Facilitated BE

- 11.3.1 10876 BEs (64.90 %) were fully facilitated with ART of 60.28 hrs.
- 11.3.2 10331 BEs (94.98 %) of fully facilitated category were cleared with an ART of 48 hrs, thus, achieving NTFAP target.
- 11.3.3 6127 (56.33 %) fully facilitated BEs had individual release time within 48 hrs.
- 11.3.4 The reasons for delay in release time beyond 48 hrs of 4749 fully facilitated BEs were analyzed as below–

Table 5: Reasons of delay for Facilitated BE	
Reason for Delay ¹	BE Count
Goods Registration	1729
BE involving amendments	587
Duty Payment	1125
BE involving PGA's	290



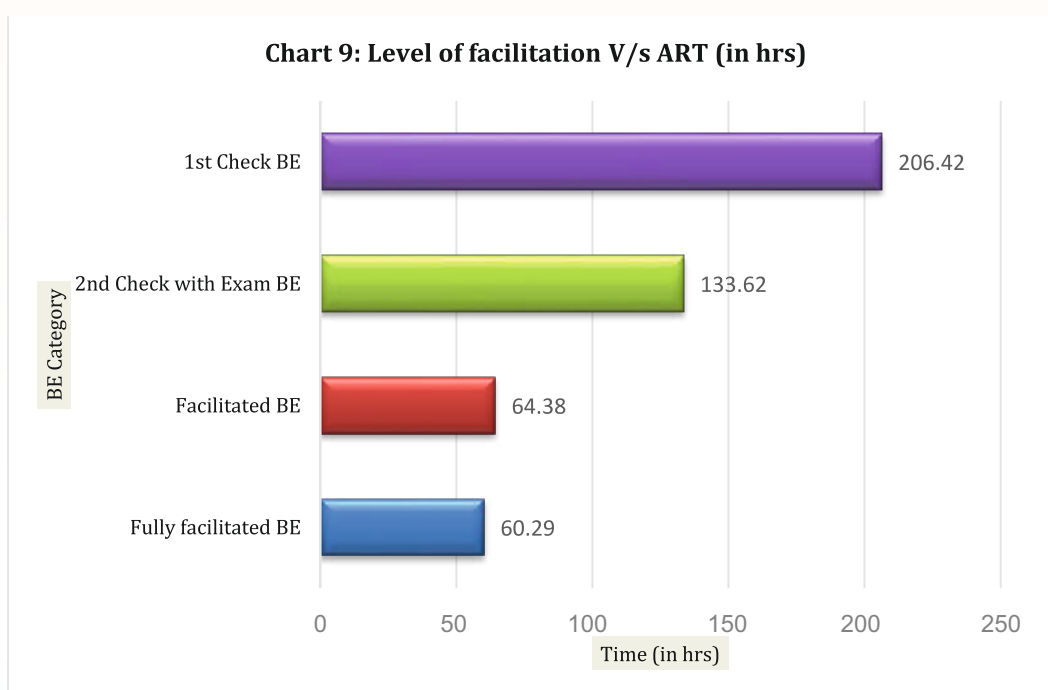
- 11.3.5 Out of the aforesaid four parameters in the Table-5, first three parameters are clearly well within the reach of the importer. The same can be improved by way of awareness and hand-holding of the importers. It is also observed in improving these 3 parameters, respective CB would play a crucial role.
- 11.3.6 Further analysis shows that in case of fully facilitated BEs, queries by RMSFC/OOC Officers seeking PGA NOC/COO defacement/SCAN EIR report are increasing the release time. At present the COO certificates are verified manually at the TSK and then updated by the TSK officer in the EDI. Since Bills of Entry in which benefit of COO certificate has been availed is invariably required to be verified at TSK, it is observed that such time can be reduced, if the Bills of Entry, before being routed to OOC officer, are routed to the TSK, so that one part of the journey of the Bills of Entry can be reduced.

Recommendation 4: The route of BE during its journey in ICES may be modified so as to route the facilitated BE to TSK first for verification of COO certificate, and then send the BE to OOC officer. This is expected to reduce ART of such BEs.

¹ Reason was assigned by identifying last compliance time stamp before OOC.

11.4. Non-facilitated BE

- 11.4.1 During the sample period, 3814 BE (22.76%) were subjected to Second Check examination with their average release time being 133.61 hrs.
- 11.4.2 During the sample period, 425 BE (2.53%) were subjected to first check assessment and their average release time was 206.41 hrs. The fastest BE in this category was cleared within 46.48 hrs from the grant of entry inwards. This indicates scope for reduction of ART in case of first check assessment BEs. However, it needs further analysis with respect to commodity and documentation involved, so as to adapt targeted approach for reducing ART for certain commodities for which first check assessment can be expedited.



- 11.4.3 It is observed that the level of facilitation has direct correlation with the ART of the Bills of Entry. It is also observed that for the non-facilitated Bills of Entry, first check assessment, though less in number, has a higher overall ART compared to Bills of Entry undergoing second check assessment. Thus, efforts should be made to resort to first check assessment, only in cases where it is necessarily required. Further, there is also a need to strengthen the Risk profiling by the RMS so that level of facilitation can also be effectively used with proper checks and balances.



12. CFS performance in clearance of Non-Facilitated Bills of Entry

- 12.1 Examination and subsequent OOC of non-facilitated BE is undertaken in 32 CFSs of Nhava Sheva. The sub-process in CFS includes seal cutting, container landing, destuffing, invoicing and payment for CFS services, issuance of delivery order, etc.
- 12.2 To isolate the performance of the individual CFSs with respect to the various operations/functions performed by them, the release time between registration to out of charge in respect of second check BEs involving examination, but excluding the following criteria, was calculated for all CFS:-
- ✓ involving PGA NOC; or
 - ✓ involving scanning; or
 - ✓ involving COO defacement; or
 - ✓ not assessed before entry inwards; or
 - ✓ if involving amendment, then not amended before registration; or
 - ✓ duty not paid before CCV; or
 - ✓ any combination of the above criteria.
- 12.3 In this manner 600 BEs with average time of 69.94 hrs taken from registration to Out-of-Charge cleared through these CFSs, were taken for further analysis. The ART for these BEs was 112.01 hrs which includes 42.07 hrs taken from entry inwards to registration.
- ✓ 373 BEs out of 600 BEs were FCL cargo wherein time taken from registration to out of charge was 57.21 hrs The ART for these BEs was 98.97 hrs which includes 41.76 hrs taken from entry inwards to registration.
 - ✓ 223 BEs out of 600 BEs were LCL cargo wherein time taken from registration to out of charge was 92.04 hrs The ART for these BEs was 132.85 hrs which includes 40.80 hrs taken from entry inwards to registration.

Recommendation 5:

- a) For the various operations performed within a CFS, the time stamp for each of the processes are not available as the same are not automated. The CFSs should be encouraged to adopt the best practices, both domestic and international, and update their system of time management. Some of the identified processes which need automation and infrastructure upgradation, which can positively contribute in the reduction in the ART, are: -
- i. Proper planning for stacking of Cargo for easy and timely access,
 - ii. Request for container grounding & destuffing,
 - iii. Request for seal cutting,
 - iv. E-invoicing, E-payment,
 - v. E-Delivery Order based on Customs OOC to be communicated online.

Next TRS may study the efficiency of each of the said identified processes, if the

time stamp is made available.

- b) Further, amendment may be made in Handling of Cargo in Customs Areas Regulations, 2009 to make it mandatory for CCSPs to automate their processes including E-invoicing, E-payment and E-delivery order for efficiency and transparency in their working.



13. Authorized Economic Operators (AEO) Vs Non AEO

- 13.1 861 AEO importers filed 4782 BEs which were cleared with ART of 60.58 hrs as compared to ART of 92.99 hrs for non-AEO importers' BEs.
- 13.2 Of the 4782 AEO BEs, 3898 BEs (81.51%) were fully facilitated and cleared with average release time of 48.28 hrs as compared to average release time of 66.98 hrs of fully facilitated non-AEO BEs (6978 BE). ART for facilitated-AEO-Pre-arrival BEs was within NTFAP target, thereby achieving 100% target for such category of consignments.

Table 6: Average Release Time in AEO BE (Time in hrs)

Category of BE	Number of BE		%age facilitation		ART	
	2022	2023	2022	2023	2022	2023
Non-AEO BE	10815	11974	73.61	68.64	101.72	92.99
All AEO BE	4376	4782	94.95	89.89	55.45	60.58
Facilitated AEO BE	4155	4298	-	-	50.77	51.54
Facilitated-Pre-arrival AEO BE	3790	4112	-	-	43.36	47.27

- 13.3 Number of AEO Importers' Bills of Entry filed in 2023 have increased by 10% as compared to 2022.
- 13.4 It is observed that overall facilitation level in case of AEO BEs has decreased whereas the number of BEs in the AEO category has increased. The impact of the lesser facilitation level is seen in the increased ART of the AEO BEs. Further, in the case of Non-AEO BEs, though the facilitation level has come down, the ART is still lower in comparison to 2022. This implies that the Customs processes involved in the non-facilitated BEs like query, amendments, COO defacement etc. have been streamlined to an extent which has impacted positively the ART of such BEs.
- 13.5 Further, reasons for increase in ART of AEO BEs have been analyzed and it has been found that substantial delay took place for certain specific stages viz. BE Regularization, Goods Registration and Duty Payment. It was also noticed that on-arrival BEs adversely impacted the overall ART of AEO BEs.

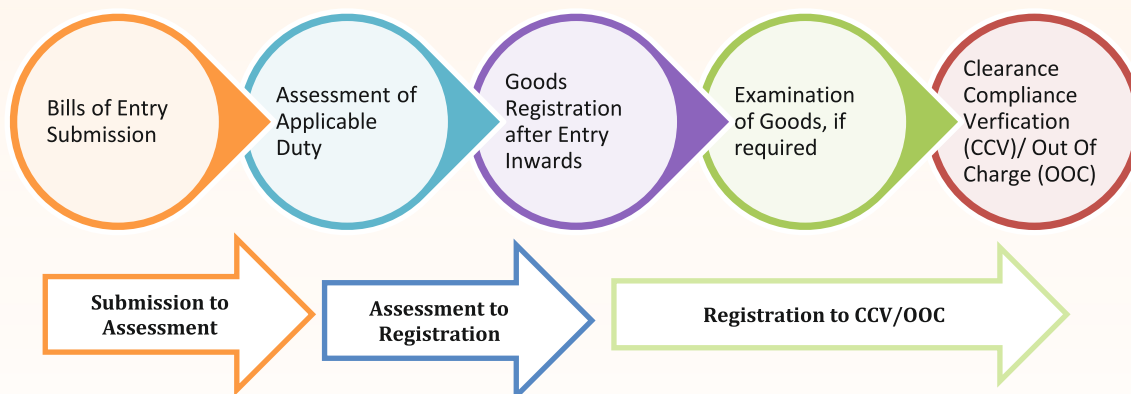
Table 7: Stage-wise AEO BE Movement delay analysis (Average Time in hours)						
Reason for delay	Fully facilitated BE		Facilitated BE		Second Check BE	
	Pre-arrival BE	On-arrival BE	Pre-arrival BE	On-arrival BE	Pre-arrival BE	On-arrival BE
ART	44.91	123.40	47.28	145.91	127.28	170.82
Count of BE	3730	168	4112	186	419	15
Delay in BE Regularization	12.78	-	12.88	-	21.99	-
Weightage (%) of Non-Auto-Regularization in overall delay in ART	3.40	-	3.77	-	0.66	-
Delay in Goods Registration from BE regularisation	17.22	28.55	19.23	46.25	28.66	23.04
Weightage (%) of late Goods Registration in overall delay in ART	4.58	0.34	5.64	0.61	0.86	0.02
Delay in Duty Payment	56.04	43.90	57.52	49.34	55.44	-
Weightage (%) of late payment in overall delay in ART	14.90	0.53	16.86	0.65	1.66	-

13.6 As can be seen major delay is on account of BE regularization and goods registration. The impact of the delay in these processes is of 9.6 hrs on the overall ART of all the BEs.



14. STAGE-WISE ANALYSIS

Various Customs clearance stages in import



14.1 Submission to Assessment

- 14.1.1 Under Faceless Assessment Scheme, BEs identified for Assessment by RMS are now allotted to Faceless Assessment Groups (FAG) across the designated Customs locations for anonymous, contactless and paperless assessment.
- 14.1.2 Out of the total sample TRS BEs, 5161 BEs were selected for assessment. The same were assessed in an average of 70.93 hrs from time of filing of respective BE with the ICEGATE. The comparative average time taken by 5161 BE in this stage at FAG and PAG is mapped in Table -8.

Table 8: BE Submission to Assessment (Average Time in hrs)

Category of BE	Faceless Assessment Groups			Port Assessment Groups		
	At INNSA1	Other than INNSA1	Total	Pushed to PAG	Pulled/ Recalled BE	Total
All BE	688 (61.88)	4161 (62.02)	4849 (62.00)	60 (283.69)	252 (192.08)	312 (209.69)
Second Check Bills of Entry:						
All 2 nd Check BE	622 (43.07)	3832 (47.35)	4454 (46.75)	41 (244.38)	241 (183.04)	282 (191.96)
BE not involving Query	500 (35.95)	3095 (37.38)	3595 (37.17)	3 (173.78)	210 (170.53)	213 (170.57)
BE involving Queries or Amendments	122 (72.27)	737 (89.22)	859 (86.81)	38 (249.95)	31 (267.83)	69 (258.0)
BE involving only queries	39 (44.59)	174 (43.31)	213 (43.54)	2 (121.6)	6 (215.03)	8 (191.67)
BE involving both queries and amendments	83 (85.28)	563 (103.41)	646 (101.08)	36 (257.09)	25 (280.51)	61 (266.68)
First Check Bills of Entry:						
1st Check BE	66 (239.15)	329 (232.83)	395 (233.88)	19 (368.52)	11 (389.96)	30 (376.38)

It is observed that all the BE selected for assessment have similar overall assessment time when handled by INNSA1 as FAG and other FAGs. Further, Query handling for BE assessed at FAGs other than INNSA1 and those assessed at INNSA1 as FAG have shown near equal response time. This indicates that the introduction of jurisdiction free faceless Assessment has stabilized substantially since its introduction in Oct, 2020 and is almost neutral with respect to its impact on ART. Only in the case of assessment requiring amendments, the time taken for assessment of BEs at FAGs other than INNSA1 has taken more time to respond, in comparison to response time of INNSA1 as FAG.

- 14.1.3 Out of the total non-facilitated BEs, **928** BE, other than first check, involving queries are further categorized as below:

Table 9: Impact of queries in BE Assessment (Average Time in hrs)							
BE Category	BE involving queries	Faceless Assessment Groups			Port Assessment Groups		
		At INNSA1	Other than INNSA1	Total	Pushed to PAG	Pulled/Re-called BE	Total
Single Query	Count of BE	114	649	763	11	30	41
	Query Response (in hrs)	50.15	57.15	56.10	112.58	52.53	68.65
	Last Query Reply to Assessment (in hrs)	3.00	10.75	9.60	74.65	38.63	48.30
	Submission to Assessment (in hrs)	66.58	83.37	80.76	309.38	271.06	281.34
Multiple Query	Count of BE	8	88	96	27	1	28
	Query Response (First to Last Query Reply) (in hrs)	129.25	105.60	107.57	156.86	25.21	152.15
	Last Query Reply to Assessment (in hrs)	20.77	13.16	13.80	38.90	6.66	37.75
	Submission to Assessment (in hrs)	153.48	132.35	134.11	225.75	170.90	223.78

It is observed that queries have substantially raised the assessment time both at INNSA1 as FAG and other FAGs. Further, more the number of queries, more is the compliance time and assessment time though the number of Bills of Entry involving multiple queries at INNSA1 is 8 which is too small to draw an inference. However, overall 124 BEs which have been subjected to multiple queries have shown greater ART.

- 14.1.4 It is observed in TRS that the average time taken for assessment by Seaport FAGs is lesser than the ICDs and Air Cargo FAGs, though the difference is minor.

Table 11: Average time taken for Assessment by Seaports/Air Cargo/ICDs		
Customs Location	Count of BE	Average Time for Assessment
ICD	1369	63.09
Seaport	2650	60.60
Air Cargo	830	64.68
*Grand Total	4849	62.00

**The above table excluded the BEs which are pushed/pulled/recalled to local PAGs.*

Recommendation 6:

- CBIC may consider re-routing of BE pending for first response beyond 3 hrs to the auto queue of FAG officers.
- Alternatively, DG Systems may consider to provide a dashboard to all officers of Customs, in-line of CGST dashboard, to monitor pendency and to take timely action.
- It will be helpful to include data validation for specific data fields which lead to avoidable amendment requests.
- It has been observed that an Assessing Officer has to switch between many ICES roles to know the work allocation and pendency with him at a particular time. This has been cited as one of the reasons for pendency, which is likely to increase dwell time. It is suggested that a summary dashboard should be provided to each Assessing Officer to make him aware of the pendency at any point of time as per his work allocation.



14.2 Assessment to Goods registration

- 14.2.1 Goods registration¹ of 13597 BEs (81.15%) was done online by Importer/CB. Rest of the BEs were registered by Customs officer through ICES system.
- 14.2.2 In 13934 Pre-arrival BEs, where assessment was completed on an average of 112.04 hrs before grant of entry inwards, goods registration was done on an average of 20.51 hrs after regularisation, while the delay in registration calculated from entry inwards stands at 34.64 hrs. The difference is also attributable to time taken in regularisation of pre-arrival BE.
- 14.2.3 The impact of delay in registration, on ART, of different categories of BEs is mapped below –

Table 12: Delay in goods registration						
	Fully Facilitated BE		Facilitated BE		Second Check BE	
	Pre-arrival BE	On-arrival BE	Pre-arrival BE	On-arrival BE	Pre-arrival BE	On-arrival BE
ART	56.07	135.56	59.73	146.48	127.51	177.90
² Delay in goods Registration	33.47	47.20	33.43	46.14	36.31	39.50
Count of BE	10300	576	11846	671	3352	462
Weightage (%) of delay in overall ART	24.57	1.94	28.22	2.21	8.67	1.30

There is a substantial delay in registration of Facilitated BE which is contributing towards higher release time. This, coupled with the non- auto regularization of the BE, is one of the major reasons which enhance the ART.

Recommendation 7:

One of the major factors which contribute to higher ART is the delay in registration of the goods. After completion of assessment process including those facilitated by RMS, any further process within the customs jurisdiction can take place only after the registration of the goods. The process of goods registration represents the acknowledgement of the physical presence of the goods which is a procedural requirement. Thus, for all the advance/prior BEs which have been assessed prior to the Entry Inwards and the data relating to Entry Inwards has been integrated with the prior/advance BE, the procedure for registration should be automated as the arrival of goods stands defined by the Entry inwards.

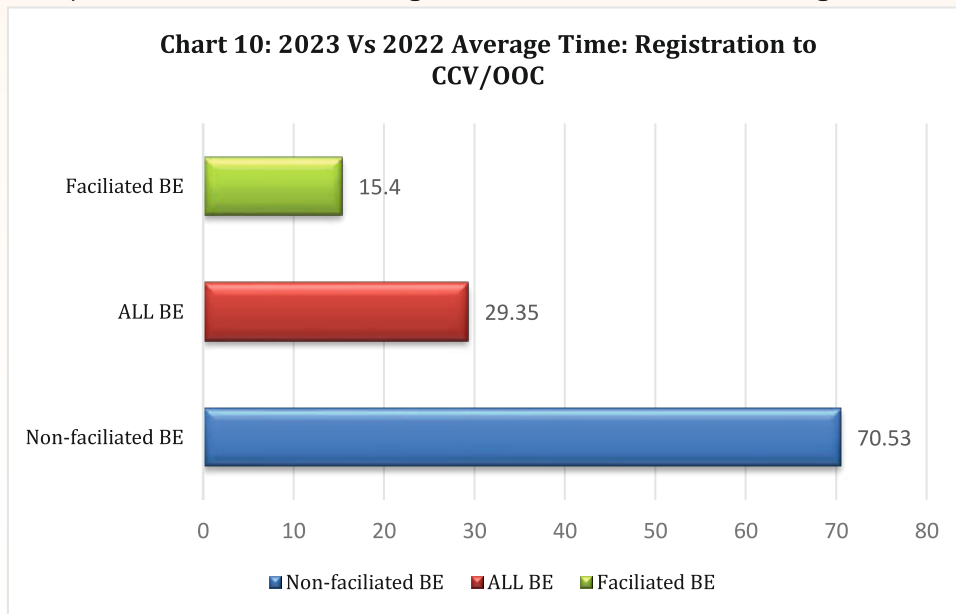
¹ Completion of assessment and regularisation of pre-arrival BE are the two pre-requisites for online goods registration of second check BE. The former is the only pre-requisite in case of On-arrival Second Check BE and the latter is the only pre-requisite in case of Pre-arrival First check BE.

² Delay is calculated as time taken from assessment or entry inwards, whichever is later, to goods registration.

14.3 Registration to CCV/out of charge

14.3.1 After goods registration, depending upon the RMS facilitation level, BE is routed for examination and Compulsory Compliance Verification (CCV).

14.3.2 Non-facilitated BEs took substantially more time to travel from Registration to CCV/OOC, as examination of goods is carried out at this stage–



14.3.3 It is observed that the following factors increase the time taken from Registration to CCV/OOC-

- (i) PGA's NOC;
- (ii) Manual Defacement of COO certificate by TSK;
- (iii) Scanning Report (Scan EIR) aimed to identify concealment;
- (iv) Verification of OTP (deferred duty cases);
- (v) Query by OOC/RMSFC officer.

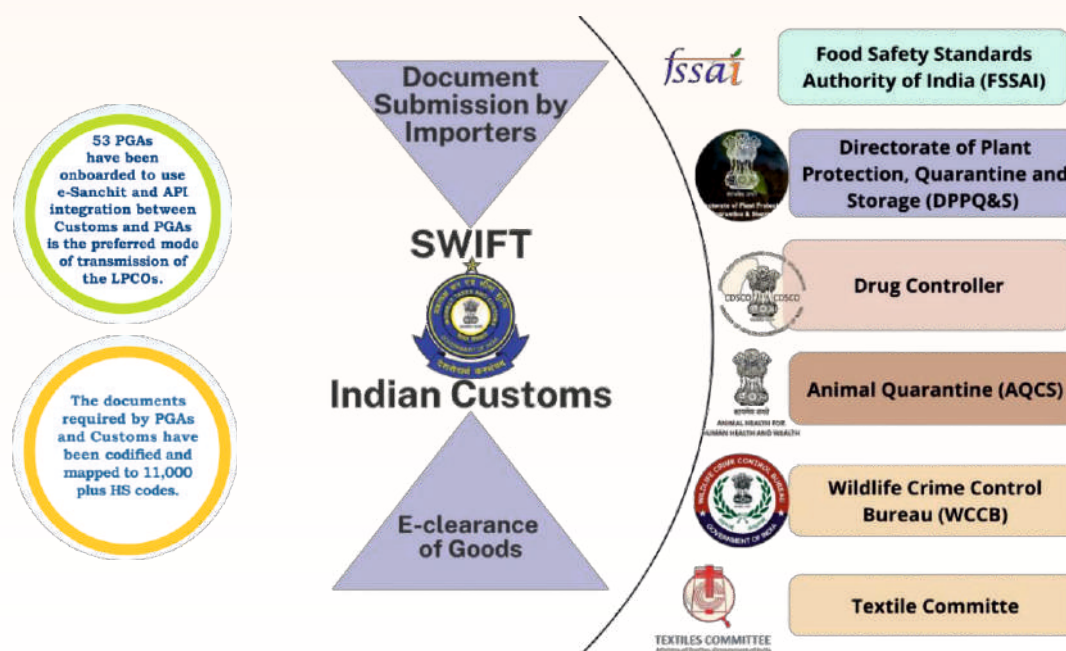
These factors are collectively or individually contributing to increased ART, and are being separately analyzed for their impact on ART.



15. Factors impacting ART

15.1 PGA NOCs under SWIFT

The '**India Customs Single Window**' allows importers and exporters, to clear documents online at a single point. Required permissions, if any, from PGAs is obtained online. At present, System of electronic online message exchange is operational with 6 PGAs.



15.1.1 PGA NOCs prescribed in 1796 BEs were analyzed as below-

Nature of BE	Count of BE	%age share in total BE	Count of BE	%age share in total BE	ART in Hours	
Year	2022		2023		2022	2023
PGA BE	1796	11.8	1941	11.58	136.49	117.50
Non-PGA BE	13395	88.18	14815	88.41	81.94	79.32
PGA advance BE	1553	10.22	1813	10.82	121.28	111.80
PGA facilitated BE	1460	9.61	1471	8.77	126.30	108.32
PGA AEO BE	339	2.23	363	2.16	82.96	96.02
PGA on-arrival BE	243	1.59	128	0.76	233.72	198.21
PGA non-facilitated BE	336	2.21	470	2.80	180.77	146.22
PGA Non-AEO BE	1457	9.59	1578	9.41	148.94	122.44
C Drugs SCO BE	726	4.77	800	4.77	84.69	84.42
Wildlife CCB BE	10	0.06	14	0.08	155.42	107.18
Animal QCS BE	111	7.31	112	0.66	154.18	137.59
Plant Quarantine Dir. BE	557	3.67	737	4.39	168.73	134.88
FSSAI BE	758	4.98	616	3.67	175.26	150.68

* Number of Textile Committee Bills of Entry in the sample is insufficient to draw a proper statistical conclusion.

15.1.2 Traditionally, the BEs associated with PGAs have higher release time. The above data, as also in its comparison with data in Table 1, indicates that attributes of being pre-arrival/facilitated/AEO BE have a diminished contribution when associated with most PGAs. There is a considerable weightage of PGA BEs (11.58% of total BE) in the sample of BEs chosen in the TRS. Hence, decrease in time taken in PGA clearance shall assist in approaching the target time release of two days as mandated by NTFAP.

15.1.3 Average Release Time of BEs involving PGAs is substantially greater than non-PGA BEs as depicted in Chart 11. However, it was observed from Table-13 that BEs involving PGAs onboard SWIFT, have progressively improved their release times.

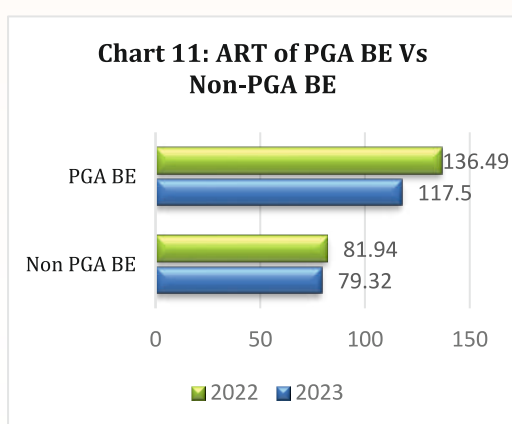
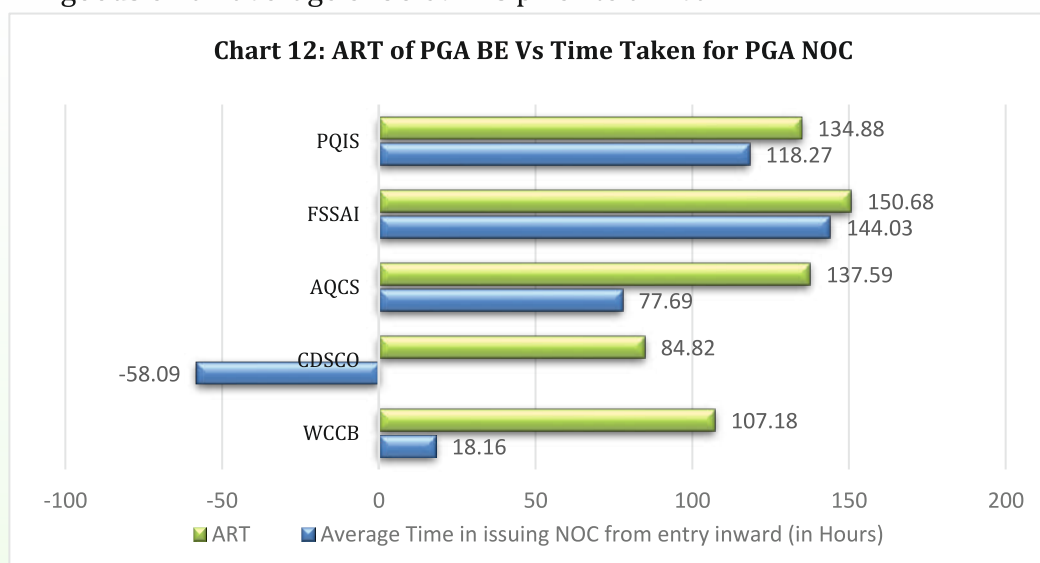


Table 14: PGA NOC – Average Time taken			
PGA	Count of BE	INW to PGA NOC	ART (hrs)
WCCB	14	18.16	107.18
CDSCO ¹	800	-58.09	84.82
AQCS	112	77.69	137.59
FSSAI	616	144.03	150.68
PQIS	737	118.27	134.88
02 PGAs involved	334	120.97	145.63

15.1.4 The average time taken by PGA in issuing NOC, calculated as time taken from BE filing or Entry inwards, whichever is later, till issuance of NOC, is tabulated in Table 14 above. As expected, the PGAs issuing NOC on the basis of a documentary check, as against those basing it on drawl of samples take lesser time in issuance of NOCs. Noticeably, CDSCO has issued NOC before arrival of goods on an average of 58.09 hrs prior to arrival.



¹Negative time means document-based compliance which has been achieved prior to entry inwards.

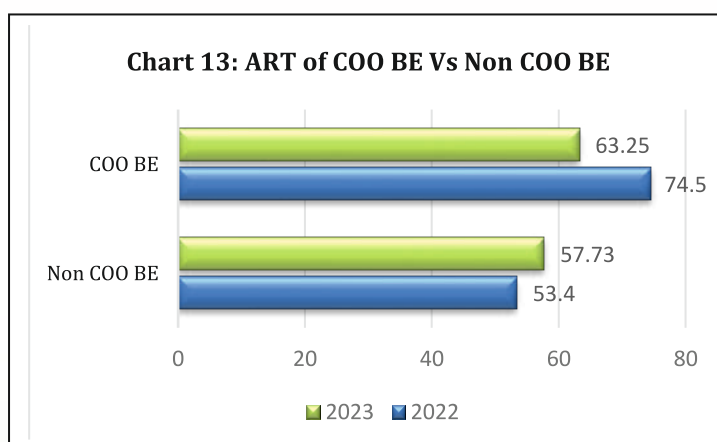
It was observed that the benefit of advance filing has led to expedited NOC issuance from CDSCO as the NOC are document-based.

Recommendation 8:

- a) PGAs may consider moving to pre-import checks, operationalized in a manner similar to BIS compliance requirements, as against the present norm of post-import checks.
- b) More PGAs should be brought on board the SWIFT. Time stamp of other PGAs is not available for further analysis. PGAs may be brought on board the AEO program wherein their own parameters for verification may be included in the Customs AEO verification program. Alternatively, PGAs may be encouraged to adopt their own facilitation parameters like AEO program under Customs.

15.2 Defacement of COO certificate

Turant Suvidha Kendra (TSK), a part of the “**Turant Customs**” an initiative of CBIC, is a single point contact to facilitate the trading community in completing various formalities related to faceless assessment locally, at the port of import. It caters to functions like acceptance of Bond and Bank Guarantee (BG), debiting the BG, carry out any other verification of documents etc., that may be referred by Faceless Assessment Groups,



defacing and debit of documents/ permits/ licenses/ certificates, etc. and other functions determined by the Commissioner to facilitate trade. In this TRS, comparison is made within the broad category of facilitated BEs, not involving PGA, with COO certificate requirements and those not involving COO certificate. It is observed that the time taken for defacement of the COO

certificate, wherever required, is adding substantially to the ART of the BEs.

Recommendation 9:

- a) It was observed that wherever manual verification is required, especially in the case of manual COO certificate verification through TSK, the ART of the individual BEs is substantially higher. It is recommended that more and more digital transfer of COO certificates from the issuing Countries may be adopted as a practice in future FTA/PTAs and the existing Agreements may be amended to incorporate recognition of such digitally transferred certificates.
- b) Alternatively, the existing format of the COO certificate may be standardized

with Optical Character Recognition (OCR) features for automated machine reading and validation.

15.3 Scan EIR integration with ICES

- 15.3.1 To further identify the parameters impacting the ART, 9457 facilitated BEs were shortlisted from the sample TRS, 2023 data which were not associated with factors such as COO certificate verification requirement, or PGA's NOC. Out of these 9457 BEs, 1370 BEs were selected for container scanning based on RMS interdiction. Out of these 1370 BEs, goods covered under 19 BEs were marked suspicious for further examination by docks officers. Thus, in total 1351 BEs marked clear after scanning, were expected to be Out of Charged without any addition to ART.
- 15.3.2 However, on further verification it was ascertained that after scanning, Equipment Interchange Receipt (EIR) document, accompanying each consignment, was marked either clean or suspicious. The individual Scan EIRs are collected manually from the CSD and then presented through E-Sanchit or physically at the relevant location for out of charge. For the BEs which are not marked suspicious on scanning, manual uploading of the scanned copy of the EIR in E- Sanchit is adding to the ART substantially.

Recommendation 10:

It is recommended that a separate role/menu may be created in the ICES for CSD officers to feed the data of scan results directly into the ICES module which can later be integrated with respective BE in case of on-arrival BE and immediately in case of advance BE. This functionality may be as per BE or container specific. In case of container specific functionality, ICES should have provision for feeding data of scan results of one container against multiple BEs to ensure that LCL cargo selected for scanning is also covered by such functionality.

15.4 Queries by RMSFC Officer

- 15.4.1 ICES provides an option for OOC Officer to raise query to the importer/CB for compliance of CCR or RMS instructions or any other intervention like PGA's NOC, COO defacement, uploading of Container Scan EIR, System Alerts, OTP Verification for deferred duty cases etc. The impact of queries raised by OOC officer on facilitated BEs was further analyzed as below.

Table 15: Impact of queries		
BE category	Number (%age of total BE)	Time taken from Registration to CCV (hrs)
Facilitated BE	12517 (74.70)	15.40
Facilitated BE involving query	3020 (18.02)	56.40
Facilitated BE not involving query	9497 (56.67)	2.36

- 15.4.2 BEs routed to the queue of RMS FC officer are facilitated BEs which are expected to have lower ART. However, from the aforesaid analysis, it is seen that all the facilitated BEs where query was raised by the RMSFC officers have increased ART. Further, qualitative and quantitative analysis of query raised in respective BEs, has been carried out as per query type and query response time, (Table 16) for most common query types:

Table 16: Query Classification with their Average Release Time (in hrs)				
Query Type	Count of BE	Time delay in Query Response	ART (INW to OOC)	Weightage (%) of delay in overall ART due to query
Scan EIR	1518	58.25	90.03	6.30
PGA NOC	689	105.97	141.27	5.20
COO Deface	320	74.06	106.29	1.69
OTP Verification	83	38.36	66.63	0.23

From the analysis of the aforesaid query type, it is observed that some of the query type can be avoided by adopting suitable changes in the existing ICES module.

Recommendation 11:

- It is seen that under SWIFT, the BEs selected for PGA NOCs are routed through RMS, for which risk parameters are provided by the respective PGAs. It is therefore recommended that respective PGAs may review their risk parameters and align themselves with the risk parameters of Customs, wherever possible. This would enable fully facilitated BEs to be also facilitated for PGA NOCs.
- It is seen that even for fully facilitated BEs, certain human intervention is still required in the form of officers of RMSFC who are mandated to check Customs Compulsory Verification before granting OOC. Such processes, which are procedural as well as have legal requirements, cannot be done away with. It is envisaged that documents which are required for such verification can have standard formats and optical recognition feature to make them machine readable. Once uploaded, such documents may be directly validated by the system and only such BEs should be routed to RMSFC whose uploaded documents are deficient or which are found not readable by the machine.

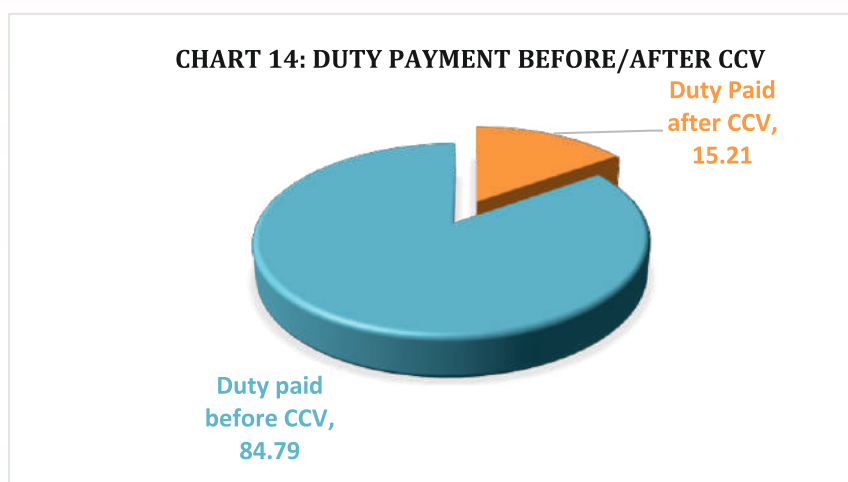


16. Time taken for duty payment

16.1 Payment of duty is the statutory obligation for taking delivery of imported goods. Two reforms on duty payments have been made by CBIC.

- i. Deferred Duty Payment: The facility enables AEO tier II & tier III importers to take delivery of imported goods first and pay duties later.
- ii. Removal of condition of duty payment for goods registration: Under modified procedure, for all BEs, duty payment is not mandatory for goods registration. Further, as per the modified procedure, Customs can complete its Customs Compliance Verification (CCV) even while duty has not been paid. After completion of CCV and subsequent payment of duties, Customs Automated System generates online OOC automatically.

16.2 Since the ART is calculated from Entry Inwards to OOC, the impact of delay in duty payment on ART was analyzed. In 2549 (15.21 %) BEs, duty was paid on an average 57.35 hrs after CCV. The ART of this category of BEs, is 116.95 hrs which is purely on account of delay in duty payment.



16.3 In 15.21% BEs, all Compulsory Compliance Verification had been completed and CCV was granted but clearance was pending only for want of duty payment. Thus, the time taken for duty payment after CCV is purely a trade-defined action. In effect, average time taken for completion of Customs procedure stands calculated at 75.01 hrs (till CCV) in case of these BEs, as against the ART for JNCH, Nhava Sheva of 83.74 hrs (till OOC).



17. SAADHIT se SAADHYA (साधित से साध्य)

The "Path to Promptness" refers to the roadmap or plan that the JNCH has developed to improve the efficiency of customs clearance process and reduce the time taken for goods to be released from customs control. JNCH has been conducting in-house TRS under this theme since 2019.

This year, JNCH is conducting TRS under the theme "SAADHIT se SAADHYA". There is a paradigm shift in our approach to JNCH TRS, 2023 inasmuch as "Path to Promptness" focused on the steps taken and achievements over the past year and suggestions for improvements in the next year, while the TRS, 2023 focuses both on the achievements as well as the way to achieve the import NTFAP 2020-23 target of 2 days.

"SAADHIT se SAADHYA"

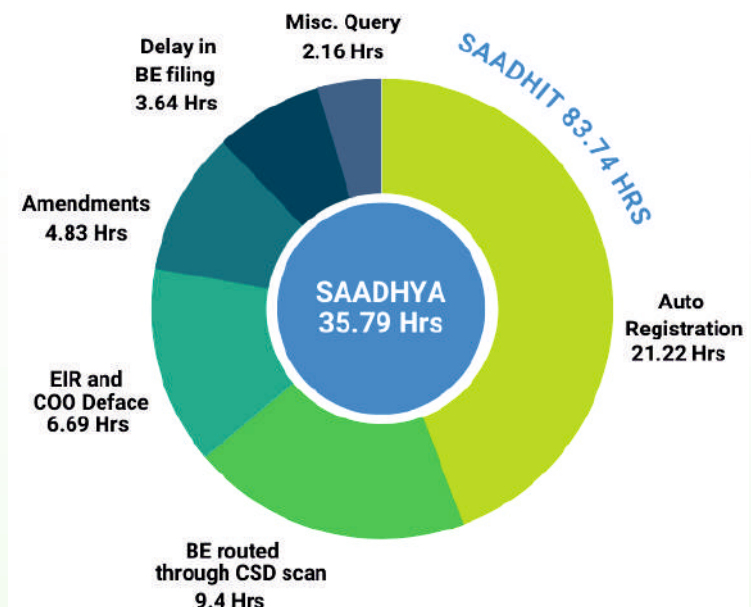
Actions under Consideration: -

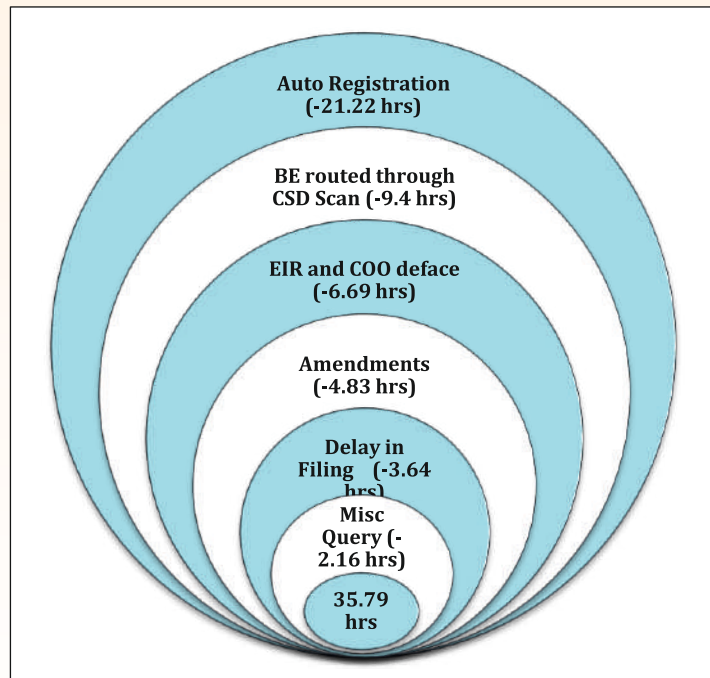
- Auto Registration of goods
- BE routed through CSD Scan
- EIR and COO deface query
- Amendments
- Delay in filing BE in case of on-arrival BE
- Misc. queries raised by RMSFC

With this theme in mind, TRS, 2023 has made efforts to drill down to the last step/action and its corresponding time consumption to draw a roadmap to achieve the target of two days for release time of sea cargo under NTFAP 2020-23. While empirically drawing the formula, time consumption for some of the processes

could not be quantified statistically, whereas statistical quantification in absolute terms has been done for the rest of the identified processes.

The journey so far has, on the basis of the foregoing analysis, been able to identify certain stages in the process of clearance of goods where suitable systemic changes will assist in curtailing the overall ART. The identified criteria and its prospective impact on overall ART are discussed below:

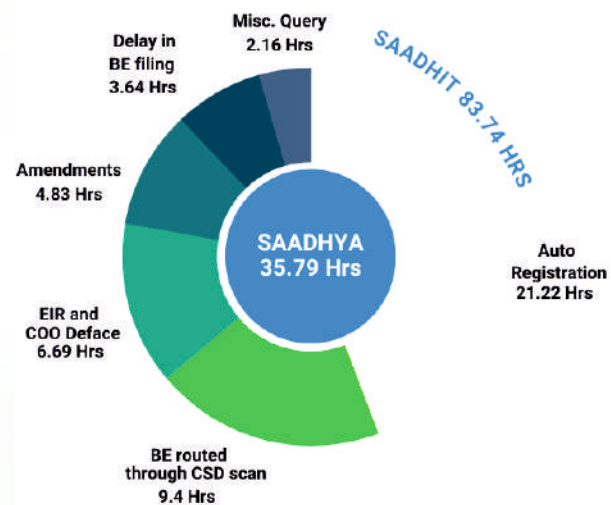




17.1 Quantifiable Parameters:

17.1.1 Auto-Registration of goods after entry inwards

One of the major factors identified as responsible for enhanced ART, is the delay in goods registration, for the advance/prior BEs which have been assessed before the Entry Inwards or excluded from assessment. This is because in the current workflow in ICES, after filing BE and assessment thereof, the next action such as examination, sampling for testing and final OOC, is dependent on the registration of the goods in the ICES. Delay in goods registration, delays the subsequent process. It has been observed that the average time taken for 'Goods Registration' in case of pre-arrival facilitated BEs, which got assessed prior to entry inwards is 33.43 hrs and weightage of the same in overall ART is 21.22 hrs. Thus, if the system auto-registers the goods after the assessment of BE or Entry Inwards, whichever is later, there would be a reduction in the overall ART to 62.52 hrs.



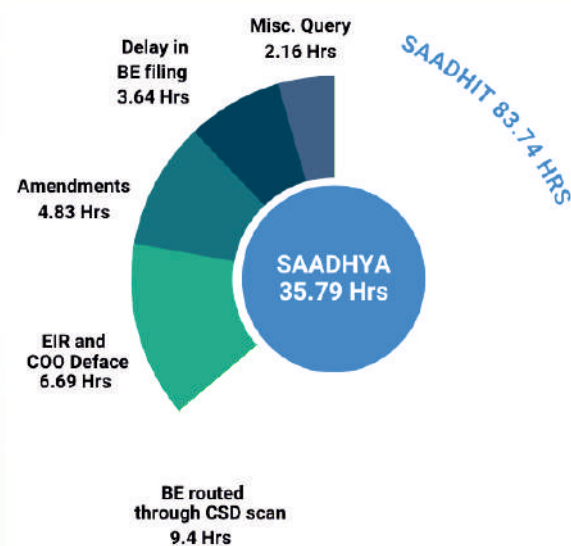
17.1.2 BEs routed through CSD instead of RMS intervention/Docks

Another area identified by TRS where significant time improvement can be achieved is by the use of various scanners installed and more being installed within the jurisdiction of JNCH, to handle both import and export consignments. It was

observed that ART in case BEs/ containers are routed through CSM of RMS is less than the ART of BEs moving through RMS interdiction mode i.e. BEs being selected for examination. A comparative chart of the time taken in both cases is presented below for appreciation: -

Table 18: Details of BEs selected for scanning by CSM/RMS and Non-facilitated BE			
Category BE/ART	Facilitated BE routed through CSD	Non-facilitated BE routed through CSD	BE routed through RMS interdiction
Count of BE	1926	1404	2835
Average Release Time	85.67	140.19	141.27

The aforesaid table demonstrates how effectively technology can be used to reduce the release time while maintaining a certain amount of vigil. It is observed that facilitated BEs selected for scanning through the CSM have been cleared at a much faster pace than those selected for examination on the basis of the other set of risk parameters. It is on account of the fact that BE moving through the CSM is undergoing two levels of scrutiny, first through the risk parameter of the CSM and the second is the actual scanning per se, which further filters the consignment to be selected for examination. It provides for a non-intrusive investigation as well as requires less man power to process the same number of consignments.



At present, JNCH has 2 Drive Through and 2 Mobile scanners working with a combined scanning capacity of 320 containers per hour. Commissioning of other scanners, both Mobile and Drive through are in pipeline which will enhance the scanning capacity. Thus, more focused targeting and use of scanning-based interventions will likely decrease the overall ART by 9.4 hrs. This is inferred based on assumption that the 2835 BEs which are non-facilitated when routed only through the scanning module

would have taken 85.67 hrs instead of 141.27 hrs. Thus, time saved when spread over entire sample BEs of TRS works out to 9.4 hrs. It is also expedient to adopt such technology-based intervention for better risk assessment with reduced and efficient use of available man power.

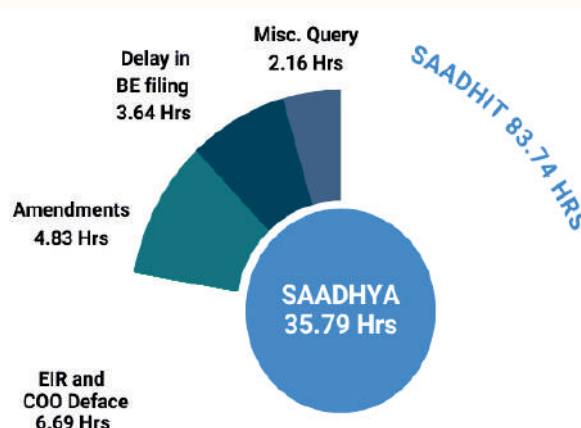
17.1.3 Scan EIR and COO deface Query

During the study, it was observed that Query played a major role in delaying the release time. Accordingly, deeper analysis was undertaken to understand the practical requirement vs legal necessity of the queries. On analysis, it was observed that in the case of facilitated BEs which were presented by the system to the RMSFC for OOC were

being queried for uploading of EIR copy in the case of containers selected for scanning by the CSM of the RMS.

Table 17: Count of BE routed through CSD	
Total BE selected for Scanning	1926
BE marked 'Suspicious'	21
BE marked 'Clean'	1905

At present, after the completion of the scanning of individual containers, the EIR copy of the container is marked "Clean" or "suspicious". All those containers which are marked clear by the CSD are ready to be given OOC. However, it was observed that because of a lack of system integration of the CSM module and the ICES, the "clean" report is not uploaded in the ICES directly by the CSD officer and the same has to be obtained after raising a query asking the importer/CB to upload the Scan EIR copy marked as 'Clean'. It is observed that had this CSD report been received in the system, the delay in getting the copy uploaded by way of a query could have been avoided. Such delay for these facilitated but clean BEs, aggregates to 58.25 hours which would have corresponded to a reduction of 5.27 hours in the overall ART.

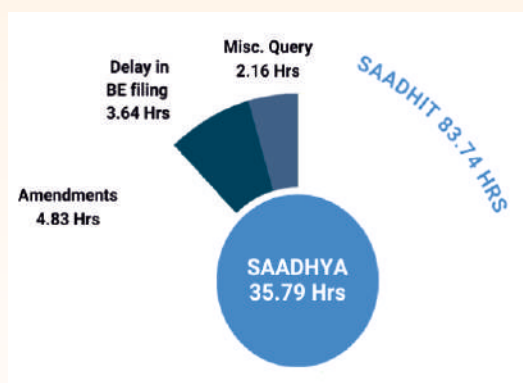


Further, on the same line, query for defacing original COO certificate has been identified as another barrier to reducing overall ART. Defacement of COO certificate is centralized with the TSK. Thus, all the BEs which are facilitated and are presented to RMSFC for OOC are queried to get the COO certificate defaced by TSK. The total delay for these facilitated BEs, where COO has not been defaced, and query was raised by RMSFC, aggregates to 74.06 hours. In effect, if such BEs were routed to TSK before being sent to RMSFC, it would have led to a reduction of at least 1.42 hrs in overall ART.

17.1.4 Amendment in Bills of Entry :

Another barrier in achieving the NTFAP target identified by TRS is amendments. It is observed that amendments were sought by the importers in 1454 BEs after the grant of entry inwards, for which the total delay corresponded to 4.83 hrs in overall ART. Amendment sought in these 1454 BEs were examined and it was observed that mostly they corresponded to amendments in certain data fields while filing the respective BEs. These amendments could be attributed to human error in data feeding. The data fields prone to such errors were identified as: -

- IGM details,
- MBL/HBL no. and date,
- UQC,
- Invoice details,
- GSTIN details
- Package details like number of packages etc.



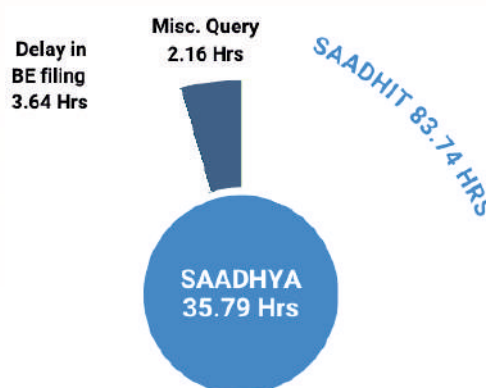
The aforesaid data fields are populated by the importer/CB though manual data entry. All these details are based on documentary evidences. Thus, it is recommended that all such data fields should have a double data validation system either by the concept of 'Maker and Checker' or through two level data validation fields incorporated in the software used for filing the BEs, before the details of the BE gets registered in the ICES.

It is also imperative that for amendments to

be reduced, all the stake holders including importer, Shipping line and CBs are sensitized to improve the data quality as well as to exercise due caution while filing the details of the BE.

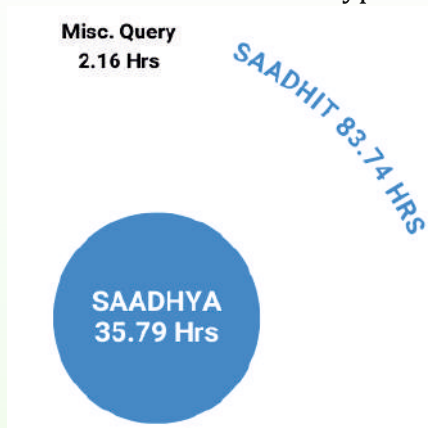
17.1.5 Delay in filing of On-arrival BE

It is observed that out of the sample TRS BEs, a total 1196 BEs are On-arrival BEs. Further analysis of these 1196 BE, shows that time taken between BE filing to Out of Charge, stands at 113.48 hrs whereas overall ART for these 1196 BEs is 164.59. Thus, 51.11 hrs (average filing time for 1196 BEs) could have been reduced which would have significantly impacted the overall ART. As such on time filing of BE, that is prior BE, could have reduced the overall ART of all the sample TRS BEs by 3.64 hrs. Thus, it is recommended that with proper sensitization of the trade through awareness programs and outreach with the trade especially the importers and CBs would help in reducing this additional time lag.



17.1.6 Miscellaneous Queries raised by RMS officers

TRS identified various types of queries which could have been avoided by proper pre-emptive actions by the importers/CBs. The prominent types of queries which were identified are: -



- Query related to uploading of various Compliance requirement certificates/registration/authorization/Import Permit;
- Query regarding Previous Test Report/Material Safety Data Sheet/Certificate of Analysis;
- Query related to Technical Literature etc.

JNCH has already taken steps to guide both the trade as well as the officers by issuing a Public Notice No. 21/2023 dated 08.03.2023 vide which necessary

information regarding the documents to be uploaded by the trade have been listed, to

avoid any query and subsequent delays. TRS has estimated an overall time saving of 2.16 hrs in the overall ART on this count. This has been worked out for only the facilitated BEs by mapping the time stamp of query raised to response time.

[[[[[3 Queries

17.2 Non-Quantifiable parameters:

17.2.1 Auto Regularization

TRS observes that out of the total sample BE for the TRS period, 93% BEs were filed prior to Entry Inwards. As per the workflow envisaged in the ICES, every BE filed before Entry Inwards, needs to be regularized in the ICES. Though it is supposed to be auto-regularized, at times due to discrepancies between the data of BE and IGM, some of the advance/prior BEs pertaining to a single IGM do not get auto-regularized and require the online intervention of importer/CB or customs officer. Since the workflow is a continuous process, subsequent processes like goods registration cannot be done without BE regularization. It is also observed that in some cases BEs do not get regularized even when there is no discrepancy between the BE data and IGM. Thus, the system has to be made robust to allow auto regularization particularly where there is no discrepancy between the details of the BE and IGM. Further, to avoid minor discrepancies, a concept of 'Maker and Checker' for those data fields may be provided to increase the percentage of auto regularization. The delay due to non-auto regularization is not separately calculated as the same is assumed to have been covered under the delay calculated due to goods registration.

17.2.2 Impact of time delay by logistics on ART

Another reason identified for increased ART is the cargo movement from port terminal to CFS or CSD (for scanning), wherever applicable. Traffic congestion, inadequate infrastructure at ports terminals and at CFSs adversely impact the overall ART. Since the time stamp of movement of imported goods from the port terminal to CFSs gate/CSD was not available or was irregular for statically inferences, the exact quantification of its impact on ART could not be made.

17.2.3 PGA facilitation

Under the Indian Customs SWIFT interface, a one-point document submission mode by importer/CB is envisaged. As of now, 6 PGAs have been onboard and are already exchanging messages with the ICES. However, TRS, 2023 has observed that RMS facilitation level from Assessment and Examination, and grant of PGAs NOC, are not aligned and hence BEs with higher level of facilitation from customs procedure, e.g. those filed by AEO clients, can still be hit by the requirement of PGA NOC by PGA. Here too, due to unavailability of time stamp, no statistical inference on quantum of time delay could be calculated. Moreover, streamlining PGA facilitation level or bringing it at par with the customs facilitation level or incorporating extra parameters to address the risk parameters of the PGAs under customs verification, will positively impact the overall ART. It is therefore recommended that AEO program of CBIC may include certain parameters of the PGAs for verification for granting AEO status, so that they too can accord same level of facilitation to such AEO BE. This will not only reduce the extra work

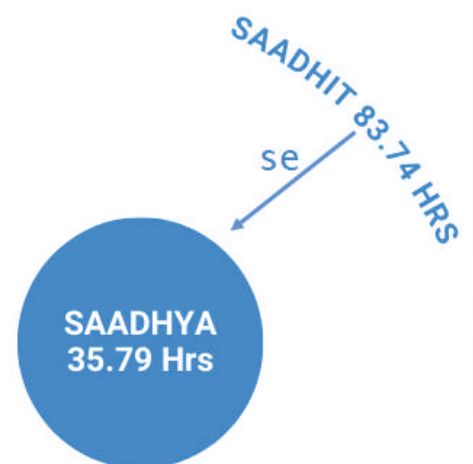
pressure on the PGAs but also strengthen the risk-based interdiction at the PGA's level.

17.2.4 CFS wise analysis for the determination of efficacy of CFS

CFS-wise analysis of various sub-processes as referred to in para 13 shows that even among the CFSs some CFSs have taken the lesser time or have better time management when it comes to completing the sub-processes within the CFS. Thus, a review of the functioning of the CFSs is required to streamline their activities. They may be advised to adopt best practices both in terms of manpower management and infrastructure improvements. Again, the time delay caused by the sub-optimal processes cannot be quantified in absence of time stamp for each of the processes undertaken within a CFS.

17.3 Conclusion of import analysis

TRS 2023 worked on the theme of SAADHIT se SHADHYA. JNCH has shown an overall ART of 83.74. This is the SAADHIT (achieved) performance for JNCH. However, TRS 2023 also made an effort to empirically draw a roadmap to attain the NTFAP target of 2 days for release of Sea cargo. Under SAADHYA i.e. attainable target, actions under the customs procedure were analyzed and a roadmap to empirically attain an overall ART of 35.79 hrs has been drawn. The milestones identified in the road map recommends a systematic change which can be carried out in a time-bound manner to move from SAADHIT (83.74 hrs) to SAADHYA (35.79 hrs).



Export:

18. Export procedure

18.1 Methodology:

- i. Export clearance by Customs is handled both at CFS, in case the same requires containerization of the cargo, and at Centralized Parking Plaza (CPP) for factory sealed FCL arriving from exporter's premises. The customs processes are a segment of the overall export procedure. The exporter of any goods is required to make entry for presenting electronically to the customs officer, a Shipping Bill (SB) before arrival of goods in CFS or CPP.
- ii. The broad stages identified in the export process whose time is being measured are described below:-

- a) The exporter/CB handles the movement of the goods from factory/exporter's premises to Customs area CFS/CPP (**pre-arrival or domestic stage**)

A Shipping Bill is filed electronically in advance and in some cases even before movement of goods begins, and most of the times, the export declaration processing by Customs is simultaneous with movement of goods from factory/warehouse to port area and may even be accomplished before arrival of goods at the Customs area (CFS or CPP). The movement of the Shipping Bill is also monitored through the RMS corridor and is based on the risk category, the same may be facilitated to be cleared without subjecting the cargo to either assessment or examination or both.

- b) Exporter/CB also handles entry of goods inside the CFS/CPP, the goods registration (**stage 1**) and followed by the grant of Let Export Order (**stage 2**) by the Customs.

The exporter/CB produces Shipping Bill, with other prescribed documents, to the Customs Officer for undertaking registration by the officer at CFS/CPP.

In the case of factory sealed containers arriving at CPP, once goods are presented, the Customs Officer verifies the e-seal of the container on-wheel, using hand-held RFID reader.

After goods registration, the documents are verified in all cases. Customs Officer checks examination instructions prescribed by RMS or by the Assessing Officer for each Shipping Bill. In case, no examination is prescribed for a Shipping Bill, it is taken up for issue LEO.

After verifying other compliances and examination report, the LEO is issued by Customs.

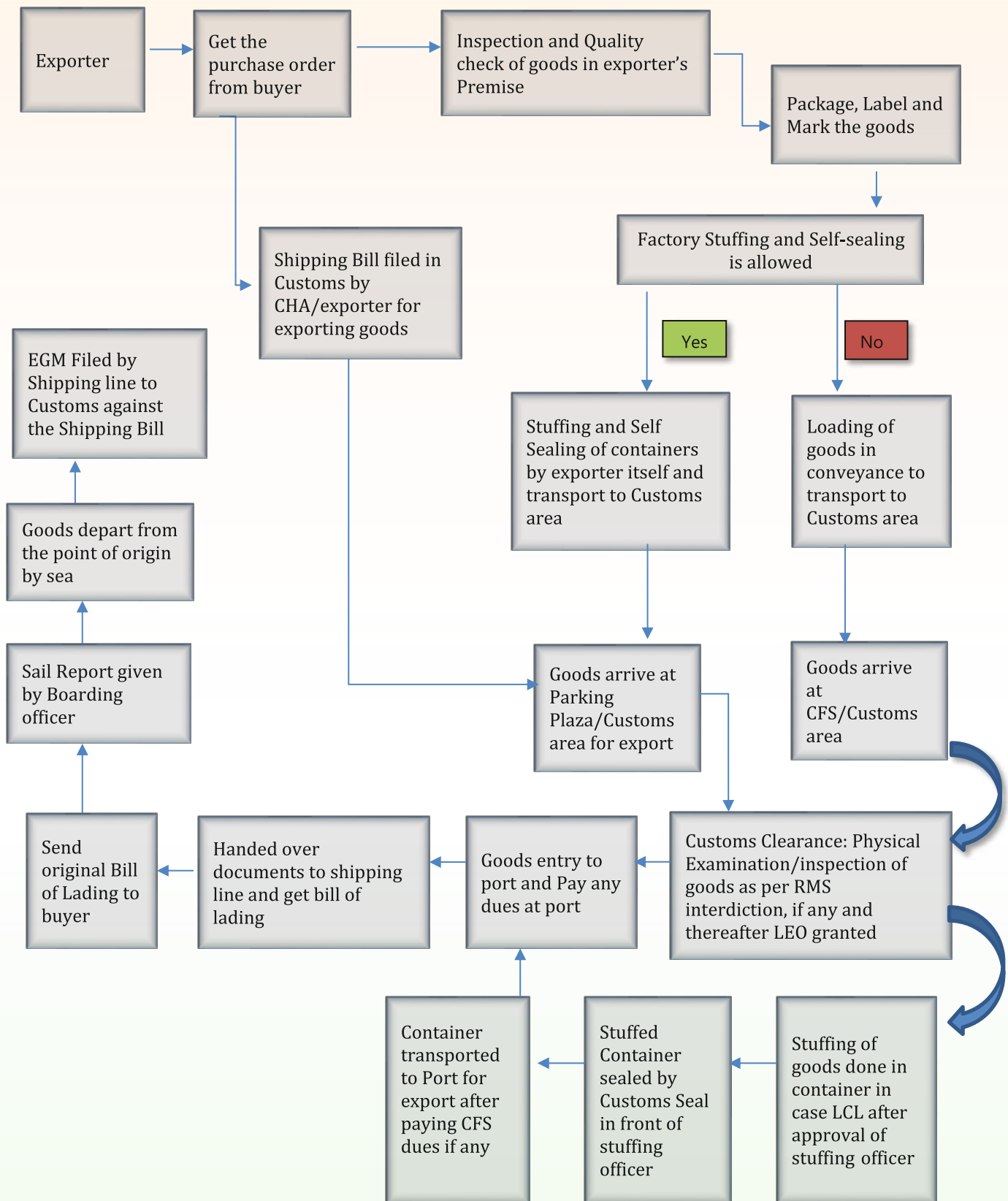
- c) In CFS, after LEO the goods are handed over to a freight forwarder/consolidator for preparing them for export. After the consolidation and stuffing of the cargo

in a specific container, the container survey is done by a representative of shipping line. In CPP also, the same procedure is carried out except for consolidation, which is not required considering the cargo arriving is FCL.

- d) After this, the container is moved out of the CFS/ CPP exit gate. This leads to the stage of LEO to CFS/ CPP gate-out (**stage 3**), which is followed by the stage of CFS/ CPP gate-out to port-terminal gate-in (**stage 4**).
 - e) Subsequent stages for the export consignment are port-terminal gate-in to loading of cargo on vessel (**stage 5**), followed by loading on a vessel and then the departure/sailing (**stage 6**) of the vessel.
- iii. The measures of time at various stages of movement of export goods, are based on data available in the ICES module as well as those collected from stake holders. The ICES tracks movement of the SB and records the time stamps from SB submission to LEO.



18.2 Journey of an Export Declaration/Shipping Bill



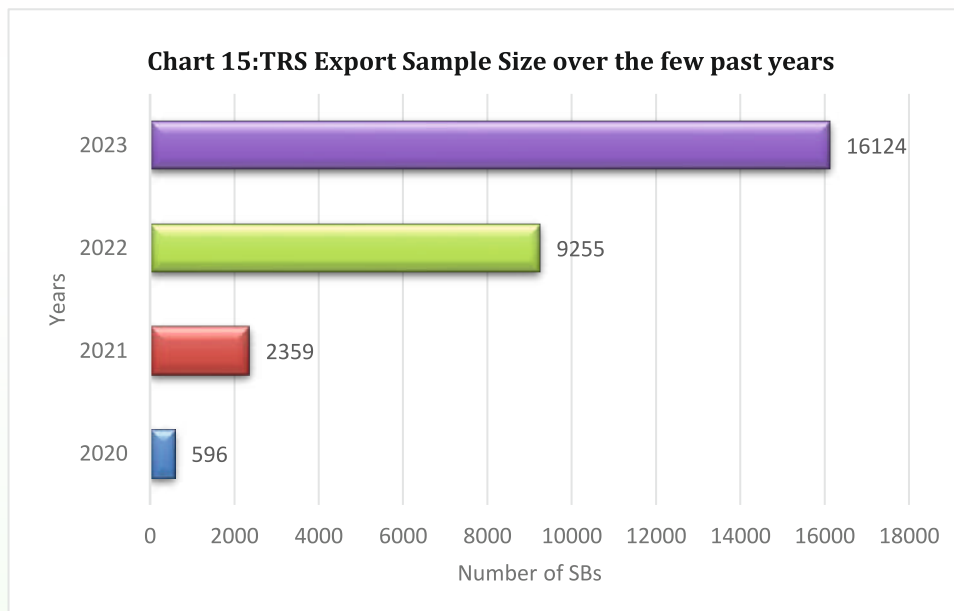
19. Sample Size and Average release time

19.1 TRS Export Sample Size:

The data for conducting the export TRS has been collected from two sources:

- DG Systems/CBIC: Regulatory processing data was collected from DG Systems (CBIC) for all Shipping Bills filed between 1st and 7th January 2023 (both days included) for which LEO was issued till 7th February 2023.
- Stakeholders involved in Cargo movement/handling: Corresponding cargo identification numbers were shared with the respective stakeholders i.e. CPP, CFS, Terminal operators etc. to collect data related to logistics of the entire export cycle.

After collation of the above discussed two data sets, exclusions were made based on inconsistent/blank data entries or LEOs granted post 7th February 2023. Out of total data set of 25562 SBs, 16124 SBs qualified for sample set to be covered under TRS 2023. The exclusions in export TRS have been significantly declining and reduction vis-à-vis last year is specifically reported. This reflects improved quality of logistics data sets received from stakeholders and assures greater robustness of findings of this study, even as it suggests that strict comparability between the findings of this year and the corresponding period of the previous year would require assumption regarding randomness of the excluded shipping bills.



19.2 Average Release Time in exports

In 2023, the overall ART of export consignment from arrival of goods at CFS/CPP to final departure of the vessel was 162.45 hrs for 16124 SBs against 186.58 hrs for 9255 SBs in the corresponding period of the previous year.

Table 19: Export average release time (in hrs)						
	At CFS		At Parking Plaza (CPP)			
	2022	2023	2022		2023	
			Involving Buffer Storage	Not involving Buffer Storage	Involving Buffer Storage	Not involving Buffer Storage
ART	263.65	219.93	314.92	116.81	*188.98	94.30

*565 Shipping Bills involving buffer storage affected the average release time substantially for exports from CPP.

It is found that the export ART for cargo moving via the CPP in 2023 is less than half compared to cargo moving via respective CFSs, which reflects the positive impact of the decision to create a Centralized Parking Plaza to integrate the parking of factory-stuffed export containers at one location instead of multiple CFS earlier.

Table 20: Share of Parking Plaza and CFS in export				
	CPP		CFS	
Year	2023	2022	2023	2022
ART	101.15	142.95	219.93	263.65
Count of SB	7803	5910	8321	3345

A simple comparison of the export release time, as mentioned in the table below, shows that CFS cargo takes on an average 118.78 hrs more time from Arrival to Departure compared to Centralized Parking Plaza, of which about 86.5 % (102.83 hrs) is attributed to dwelling inside the CFS post grant of LEO. It is understood that this delay is on account of the time taken in consolidation of Less than Container Load (LCL) cargo and the waiting time for stuffing, which is coordinated with the schedule of the vessel. This suggests that CFS is being used as a storage space for ready-to-export goods that have received all documentary clearances, and are awaiting the scheduled arrival and consequent departure of the vessel.

Table 21: Average Time taken at various stages in CPP and CFS									
ART (Arrival to Vessel Sail Off)		Arrival to LEO		LEO to CFS/CPP Gate Out		CFS/CPP Out to Terminal In		Terminal in to Vessel Sail Off	
CPP	CFS	CPP	CFS	CPP	CFS	CPP	CFS	CPP	CFS
162.45		20.60		58.23		5.27		79.31	
101.15	219.93	4.65	35.56	9.77	102.83	5.34	5.21	82.26	76.54

The above conclusions find support from the detailed break-up of the stage-wise time taken for CFS vis-à-vis PP cargo, as presented in the table above.

The following aspects merit highlighting:

- The higher time taken in CFS from Arrival to LEO, is due to lag between arrival and registration, which is more pronounced at CFS;
- Higher time taken in CFS from LEO to Gate Out is mainly attributable to CFS being used for buffer storage, consolidation and stuffing of LCL cargo;

19.3 Purged Shipping Bills

The table below shows the share of purged shipping bills in the total shipping bills filed, which was found to 21%. These represent shipping bills that were filed but did not result in any physical export since goods were not presented for export within the stipulated period. On discussion with stake holders, it is observed that purging of SB is largely on account of two reasons: -

- It is easier to file a fresh SB for the same consignment rather than to get it amended in case changes are to be effected in the initial data,
- An attempt by some stakeholders to identify the level of facilitation accorded by the RMS.

Total SBs filed during the sample period	Purged SBs	SBs considered for TRS (excluding purged SBs)	Share of Purged SBs
32494	6932	25562	21%

It is also observed that Exporters can file multiple SBs for the same consignment as there are no in-built mechanism to identify the consignment with any respective SB data, unlike imports which are invariably linked to a line number of IGM by way of details of respective MBL/HBL.

Recommendation 12:

It is recommended that we may consider incorporating measures to check the filing of multiple SBs for the same consignment, in line with imports. In fact, the ease with which multiple SBs can be filed is the reason, why so many SBs gets purged and in turn it also affects the release time of the export cargo.



20. Export Analysis

20.1 Comparative Export Average Release Time:

The average export release time, as measured from the time of arrival of the cargo at the customs location to its eventual departure by vessel in 2023 has improved vis-à-vis 2022, as presented in the table below.

Table 22: Export ART (Time in hours)			
ART (Arrival to Departure)		Arrival to LEO	
2023	2022	2023	2022
162.45	186.58	20.06	33.03

The overall time consumed for the movement of the export goods, from goods arrival to departure, is observed to be much greater than the NTFAP target of one day for export through sea. However, the movement from arrival of goods at CFS/CPP to actual departure of goods encompasses processes undertaken by many stakeholders. The processes of Customs are limited and commence from the arrival of the goods at CFS/CPP to grant of LEO, when all the formalities related to Customs stand completed.

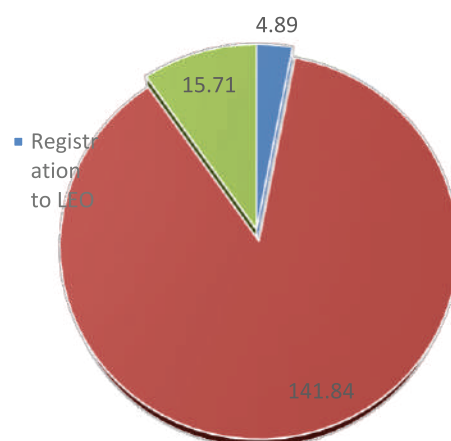
20.2 Average time taken from goods arrival to LEO:

The overall ART from goods arrival to LEO is 20.06 hrs which is within the NTFAP target for sea cargo of 24 hrs. However, the time actually taken from completion of Customs procedure, to actual departure of goods by vessel works out to 141.28 hours, which involves actions performed by other stakeholders including the CFSs, shipping line/freight forwarders, logistics partners and port terminals. Thus, in TRS 2023, an effort has been made to identify the other factors which impacted the export ART.

In many cases, the schedule for transportation of export goods from CFS/CPP to the port is based on factors like the vessel schedule, the cut-off date/time for delivery of goods to the container yard etc.

Average time taken from goods arrival to LEO is the limited parameter to consider, to judge the efficiency of Customs in the export clearance process. Noticeably, the average time taken from goods arrival to LEO, for exports routed through CFS/CPP is within the revised NTFAP target of 24 hours for 100 % of analysed sample set of SBs.

Chart 16: Average Time taken at various stages



20.3 Analysis of filed SBs from Submission to LEO:

For the 25562 SBs filed between 1st January to 7th January 2023, LEO was granted, on an average, in 53.61 hrs from their submission. The time measured in the study of 25562¹ SBs in export **Stage 2 (registration of goods to LEO)** is mapped below –

Table 23: Registration to LEO – all SB (Average Time in hrs)					
Custodian for export	Count of Shipping Bills	Submission to Registration	Registration to Examination	Examination to LEO	Registration to LEO
CFS	17211	54.59	5.00	2.69	7.70
CPP	8351	34.47	0.82	0.42	1.23
Total SBs	25562	48.02	3.63	1.95	5.59



¹As this statistical data is based on time stamp of SB submission in ICES as well time stamp of LEO in ICES, hence all the SBs which have been given LEO have been considered for the analysis of stage 2.

21. Time taken at individual stages

21.1 A total of 16124 SBs (sample SBs after trimming as referred in para 19.1) are analyzed in TRS, 2023. Time taken at individual stages for export is mapped below-

Table 24: Time taken at individual stages (Time in hrs)									
Custodian Type		Count of Shipping Bills	Custodian gate-in to Registration	Registration to LEO	LEO to Custodian gate-out	Custodian gate-out to Port gate-in	Port gate-in to loading on vessel	Loading on vessel to vessel departure	ART
			Stage 1	Stage 2	Stage 3	Stage 4	Stage 5	Stage 6	
Total SBs		16124	15.71	4.89	58.23	5.28	69.78	9.53	162.45
Centralized Parking Plaza	CPP's SBs	7803	3.48	1.18	9.77	5.34	72.80	9.46	101.16
	Not Involving storage in buffer yard	7238	3.47	0.82	4.07	5.11	72.19	9.40	94.30
	Involving storage in buffer yard	565	3.54	5.68	89.89	8.32	80.66	10.26	188.99
CFS		8321	27.19	8.38	102.84	5.21	66.94	9.60	219.93

21.2 A marked difference is visible in the time taken in the CFS vis-a-vis that in CPP (not involving storage in a buffer yard), constituted collectively by stages 1, 2, 3 in the above table.

21.3 There are some common reasons that add to time taken at these stages, e.g. the time taken by exporters/CBs in producing documentation, or in case of shipment under multiple transport vehicles, the time recorded on arrival of the first vehicle although registration awaits arrival of all parts of the shipment, etc. Another factor which earlier contributed to higher time was the compliance requirement of submission of E-Form 13¹ for LEO. The Form 13 which is issued electronically by shipping line and allows a container to enter a terminal for onward loading on the vessel.

21.4 As a facilitation measure, vide PN 73/2022 dated 29.12.2022, the requirement of E-Form 13 for LEO was removed, although it is still required at the time of gate out from CPP.

¹E-Form 13 is issued electronically by shipping line comprises details like Vehicle No., Vessel Name, Container No., Seal No., ISO Code, Shipping Line, etc. This document is pre-requisite for allowing port gate-in.

Recommendation 13:

- a) Various process in the export procedure are yet to be made online. For instance if the process of Gate-in at CPP/CFS is integrated with ICES module, the process of goods registration separately by the exporter/CB can be made redundant i.e. Gate-in can itself be treated as goods registration, this would further cut down the dwell time.
 - b) At present the RFID seals used by exporters to seal FCL cargo, are provided by multiple vendors and are being read by separate handheld devices of each vendor at the CPP gate and the same are also not integrated with the ICES. It is recommended that a universal RFID reader may be provisioned and the readings may be integrated with the ICES. This data could be automatically transmitted to the officer carrying out goods registration. The electronic matching of the details in the SB, when process of goods registration is undertaken, can do away with the need for exporter/CB to come to the CPP, apart from eliminating EGM errors.
- 21.5 In a CFS, in stage 3 (LEO to Custodian Gate-Out), the time taken as compared to CPP is higher due to various reasons including that post LEO, cargo is to be aggregated/consolidated, then stuffed into a container, before being moved out of the CFS. For these activities, CB hands over documents to the consolidator who plans the activities keeping in view the vessel cut-off time/date. A survey of shipment is made for its packing type (carton, bale, pallet, drum, loose etc), volume and weight. This is repeated for cargo from multiple exporters. Such aggregation is based on a container load plan for each container, load port-wise/transshipment port-wise. This is followed by stuffing the goods in a container under the supervision of a Customs Officer and sealing the container after being ready for export. After the consolidator requisitions movement of the container, the same is moved out of the CFS to port terminal.
- 21.6 An average time of about 70 hrs is taken of **Stage 5** [Terminal gate-in to loading on the vessel] implies that the cargo, which has already complied with requirements meant for export, waited at the terminals for almost 3 days, prior to loading. Terminal-wise data for the above stage as follows:-

Table 25: Stage 5 analysis (Average Time in hours)		
Terminal Name	Count of SB routed	Terminal Gate-In to Loading on Vessel (Stage 5)
BMCT	4024	80.31
GTI	5284	63.83
NSICT	2848	58.26
NSIGT	3968	75.28
Total	16124	69.78

It is observed that some terminals have been handling the cargo more efficiently than others.

- 21.7 The **stage 6 (Loading to Vessel Sail off)** of export the average time taken was 9.53 hrs. Loading generally starts within 2 hrs of berthing of the vessel and could continue upto 20 hrs. In a few instances, the loading is allowed even till last hour.
- 21.8 One of the factors to which the higher ART for exports is attributed to, is that export containers arrive in the terminal well in advance of the cut-off times, even though the terminals may allow these to reach just before the cut-off times.

Recommendation 14:

- a) One of the major hurdles in the implementation of SCMTR has been data mismatch on account of manual feeding of data at each stage (various processes undertaken at the CFS/CPP are automated). This can be largely eliminated in data mismatch, which would also enable a smooth transition to the SCMTR regime.
- b) Based on the positive outcome of having a specialized CPP for DPE containers, it is also recommended that a Centralized Consolidation Centre (CCC) for LCL cargo be established that could increase the efficiency of consolidation and stuffing of cargo. The same would assist the cargo preparedness for export and the early departure of goods after LEO. Further, a Centralized Consolidation Centre (CCC) for LCL would also provide greater maneuverability for the freight forwarders to consolidate the cargo as freight forwarder would have more options for consolidation from a wider pool of consignments.



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CREDITS

TRS 2023 has been a journey for introspection which could not have been possible without the painstaking efforts on the part of officers of JNCH at the stage of preparation and data collection under the theme of “SAADHIT se SAADHYA” literally translating to “Achieved to Achievable”. TRS 2023 acknowledges the efforts and participation of our esteemed associated partner government agencies, customs brokers, importers & exporters and other stakeholders.

The collection, collation and analysis of the data has been locally done by the team of officers under the guidance of the Chief Commissioner of Customs, Mumbai Zone -II. The contributions of the following officers are specially recognized.

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A copy of the TRS, 2023 is uploaded on JNCH website.





Government of India
Ministry of Finance, Department of Revenue,
Central Board of Indirect Taxes and Customs (CBIC)
Jawaharlal Nehru Custom House
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