भारतसरकार / Government of India
वित्तमंत्रालय / Ministry of Finance
राजस्वविभाग / Department of Revenue

भारतीय मानक ब्यूरो
IS 15700
मानक: पथप्रदर्शक:
Bureau of Indian Standards
SQMS

License No.: SQ/L-6000140.2
दूरभाष / Telephone: 044 25230371
ईमेल/Email:commr2-cuschn@gov.in

चेन्नई-II (आयात) सीमाशुल्क आयुक्त का कार्यालय,
OFFICE OF THE COMMISSIONER OF CUSTOMS, CHENNAI II (IMPORT)
सीमाशुल्क भवन, नं ६०, राजाजी सालै, चेन्नै 600 001
CUSTOM HOUSE, NO. 60, RAJAJI SALAI, CHENNAI 600 001.

F.No. CUS/APR/ASS/2274/2022-GR 1 Date: 03-12-2024
DIN: 20241273MX0000444A1E

सार्वजनिक सूचना संख्या **PUBLIC NOTICE No. 60/2024**

Sub: Practice of assessment of petroleum products under CTH 2710- reg.

विषय: सीमा शुल्क प्रशुल्क शीर्षक 2710 के तहत पेट्रोलियम उत्पादों के मूल्यांकन की प्रक्रिया-के संबंध में

Ref: Public Notice No. 33/2021 dated 10.05.2021
संदर्भ: सार्वजनिक सूचना संख्या 33/2021 दिनांक 10.05.2021

Attention of the Importers, Customs Brokers, other stakeholders of Trade and Industries is invited to the aforementioned subject.

2. Multiple representations have been received from established manufacturers and importers highlighting systemic impediments in the expeditious clearance of legitimate consignments of industrial lubricants and specialty oils, specifically encompassing Customs Tariff Items 2710 1977, 2710 1978, 2710 1979, 2710 1981, 2710 1983, 2710 1988 and 2710 1990 due to mandatory testing requirements.

3. Contemporaneously, substantive intelligence has been collated indicating deliberate mis-classification/mis-declaration strategies employed by certain economic operators, whereby products such as Kerosene (2710 1932), Light Diesel Oil (2710 1943), Automotive Diesel Fuel (2710 1944), and High Flash High Speed Diesel Fuel (2710 1949) are being systematically mis-declared as Fuel Oil (2710 1951), Base Oil (2710 1971) or Mixed/Mineral Hydrocarbon Oil/Off-Specification Fuel Oil (2710 1990) as corroborated by National Customs Targeting Centre (NCTC)

Alerts.

4. Following exhaustive deliberation and comprehensive consultation with the National Assessment Centre on Mineral Products (Group 1A), and in consonance with prevailing practices at major custom jurisdictions, a definitive assessment protocol is hereby promulgated with immediate operational effect for products classified under Customs Tariff Heading (CTH) 2710.

5. Representative sealed samples shall be drawn and forwarded to the CRCL for testing in the following cases subject to exceptions mentioned at subsequent paras:

a) All consignments classified under CTH 2710;

b) Any other consignment where the assessing officer has reasonable doubt about the declared classification and description.

6. However, in case of manufacture importer having actual user credentials and overseas supplier also being manufacturer: Bill of Entry shall be finally assessed on second check basis provided the goods are covered under a manufacturer's invoice and a valid Previous Test Report (not more than 6 months old covering the identical goods, grade, specifications, COO and supplier), subject to the following conditions:

(i) Importer should upload the supporting documents on e-Sanchit substantiating their claim of being manufacture and actual user of the goods and supplier being manufacturer of the goods

and

(ii) Importer should explicitly declare details of relied upon valid Previous Test Report in the Description field of Bill of Entry and upload copy of the same in e-Sanchit.

7. Further, in case of manufacturer importer having actual user credentials and foreign supplier being other than manufacturer: Bill of Entry shall be ***provisionally assessed on second check basis*** with sample to be tested at CRCL, Chennai provided the Importer is having a valid PTR (Not more than 6 months old covering the identical goods, grade, specifications, COO and supplier), the subject to the following conditions:

(i) Importer should upload the supporting documents on e-Sanchit

substantiating their claim of being manufacture and actual user of the goods and

(ii) Importer should explicitly declare details of relied upon valid Previous Test Report in the Description field of Bill of Entry and upload copy of the same in e-Sanchit.

8. Further, in case of *Importers who are AEO Tier 3/Tier 2 Status Holders,* the Bill of Entry shall be ***provisionally assessed on second check basis*** with sample to be tested at CRCL, Chennai subject to the following conditions:

i) Importer should explicitly declare details of relied upon valid Previous Test Report (not more than 6 months old from CRCL) ***or*** *the Original manufacturer's certificate of analysis in the Description field of Bill of Entry and upload copy of the same in e-Sanchit.*

ii) Further, the Original manufacturer's certificate of analysis should encompass all the testing parameters of Standardised Examination Order viz., Flash Point, Acidity, Water Content, Ash Content, Sediment, presence of PCB/PCT/PAH, Heavy Metals, Initial/Final Boiling Point, Total Halogen, Hazardous/Non Hazardous Nature etc., as applicable.

9. The aforementioned facilitation shall not be applicable if:

a) There exists any specific intelligence against the Importer/Supplier;

b) The assessing officer has reasonable grounds to suspect mis-declaration;

c) The Bill of Entry was interdicted by System via RMS/CCR/OGD /Targeters Interveners/ Rule Instructions.

9.1 Notwithstanding anything contained in the foregoing paras, Customs clearance shall remain contingent upon comprehensive verification of CRCL Test Report/ Original manufacturer's certificate of analysis, requisite Licensing and in compliance with prevailing Import Policy and Allied regulatory frameworks.

10. In case of bulk cargo (vessel bill) The status quo of Provisional Assessment under Second Check basis, as outlined in Board Circular No. 55/2020-Customs dated 17.12.2020, remains in effect, with samples to be sent to CRCL, Chennai for testing.

11. In all **residual scenarios**, Bills of Entry shall be subjected to **first-check assessment**. Representative sealed samples shall be invariably drawn in duplicate from each consignment as per prescribed procedure for testing at CRCL, Chennai.

12. This Public Notice hereby **supersedes** Public Notice No. 33/2021 dated 10.05.2021, and shall come into force with immediate effect. It shall be construed as a Standing Order for all officers and staff responsible for the implementation.

13. Further, the Importers and all other stakeholders of petroleum products are expected to adhere to the Import Policy and related Allied Acts, Rules and Guidelines applicable in this domain.

14. Any operational difficulties in the implementation of this Public Notice, shall be expeditiously brought to the attention of the Deputy Commissioner of Customs, Group 1, Chennai II (Imports). *e-mail: chennai-group1@gov.in*

{के.एस.वी.वी.प्रसाद द्वारा
डिजिटल रूप से हस्ताक्षरित।}

Signed by
K S V V Prasad
Date: 03-12-2024 16:12:09

सीमाशुल्क आयुक्त, चेन्नई-**II**
Commissioner of Customs, Chennai-II

To
All the Officers concerned
All the Trade Associations - for circulation among members

Copy to:
1. The Principal Chief Commissioner of Customs, Chennai Zone, for information;
2. The Convener, NAC 1A, O/o the Chief Commissioner of Customs, Bangalore Zone, for information;
3. All Pr. Commissioners/Commissioners of Customs, Chennai Zone;
4. All Additional Commissioners of Customs, Chennai II (Imports);
5. EDI Section, with the request to upload the above Public Notice on official website and
6. Notice Board.