



भारत सरकार/GOVERNMENT OF INDIA
वित्त मंत्रालय/MINISTRY OF FINANCE
राजस्व विभाग/DEPARTMENT OF REVENUE
मुख्य सीमा शुल्क आयुक्त का कार्यालय (दिल्ली क्षेत्र)
OFFICE OF THE CHIEF COMMISSIONER OF CUSTOMS (DELHI ZONE)
नवीन सीमा शुल्क भवन, इंदिरा गांधी अंतरराष्ट्रीय हवाई अड्डे के पास, नई दिल्ली-110037
NEW CUSTOM HOUSE, NEAR INDIRA GANDHI INTERNATIONAL AIRPORT, NEW DELHI-110037
ई-मेल- ccu-cusdel@nic.in दूरभाष नं.- 011-25656620

Minutes of the Virtual Meeting of National Assessment Centre - Textiles (Group 3- Chapter 50 to 70) and Gems & Jewellery (Group 3A - Chapter 71) held on 02.09.2025 at 03:30 P.M.

A virtual meeting of NAC Textiles (Group 3 - Chapters 50 to 70) and Gems & Jewellery (Group 3A - Chapter 71) was held under the Chairmanship of Shri Manish Kumar, Chief Commissioner, Customs Zone, New Delhi and Convenor of NAC on 02.09.2025.

2. The following members of the NAC Working Groups and other officers attended the meeting: -

S. No.	Name of Officers of NAC	Designation & Zone
1	Sh. Dheeraj Rastogi	Principal Commissioner of Customs, ACC Import, Delhi
2	Sh. Atul Saxena	Principal Commissioner of Customs, Kolkata
3	Sh. Nitin Saini	Commissioner of Customs, Mundra
4	Sh. Vikas Nair	Commissioner of Customs, Tuticorin
5	Sh. N. Madhusudhana Reddy	ADC, Chennai Customs Zone
6	Sh. Venkatesh S	ADC, NS-III
7	Sh. Sankar Narayan	ADC, Chennai Customs Zone
8	Ms. Ankita Singh	JC, ACC Import, New Delhi
9	Sh. Amit Sunal	JC CCCU, Delhi Customs Zone
10	Sh. Prasanna P Datar	JD, NCTC
11	Sh. Hari Shankar P	JC, Tuticorin
12	Sh. Rahul Kumar	DC, ACC Import, New Delhi
13	Sh. Ankit	DC, NS-III
14	Sh. John Ajit Minz	DC, Chennai Customs Zone
15	Ms. M. Santha Meena	DC, Chennai Customs Zone
14	Sh. R Manjunath	AC, ICD Whitefield, Bangaluru Customs Zone

3. At the outset, Ms. Ankita Singh, Joint Commissioner, ACC Import, New Delhi welcomed the Convenor, NAC and other members of the NAC. Shri Manish Kumar, Chief Commissioner, Customs Zone, New Delhi and Convenor of the NAC Group 3 & 3A declared the meeting open for discussion on the agenda points and on various aspects of functioning of the NAC.

4. The meeting commenced with a discussion on last meeting's minutes dated 27.06.2025.

4.1 For assessment of imports under CTH 7019, it was directed that all ports must finalise assessment of provisional BEs within one month since the matter has attained finality.

4.2 With respect to sample size requirements for testing of precious metals, it was informed by JC, NAC that as per CRCL, sample size of 3% is sufficient for alloys containing more than 85% gold. All ports were directed by the convenor to strictly adhere to this requirement. It was directed that in case larger sample is required, reasons for the same must be recorded in writing.

5. Analysis of performance of NAC:

A presentation by Sh. Rahul Kumar, Deputy Commissioner, ACC, Import, New Delhi on behalf of Working Group A regarding Timely assessment of Bills of Entry was delivered. First of all, Average Assessment time of NAC – Group 3 and 3A was presented and same is tabulated below:

Table A (Group 3)

-	-	<u>Average Time</u>							National Avg Assessment time
		<u>INTUT1</u>	<u>INNSA1</u>	<u>INDEL4</u>	<u>INCCU1</u>	<u>INMUN1</u>	<u>INWFD6</u>	<u>INMAA1</u>	
<u>Group overall (NAC)</u>	<u>Total no Bills</u>								-
<u>July</u>	7196	54.55	93.13	74.28	69.98	71.37	68.34	57.34	68.08
<u>Aug</u>	7420	49.22	90.26	53.95	65.20	71.06	71.16	61.35	63.62

Table B(Group 3A)

<u>Group 3A (Overall NAC)</u>	<u>Total NO of Bills</u>	<u>Average Time</u>		<u>National Average Assessment time</u>
		<u>INDEL4</u>	<u>INMAA4</u>	
<u>July</u>	1578	18.11	36.94	27.525

August	1160	14.28	33.55	23.915
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All ports were directed by the Convenor to reduce dwell time. INNSA 1 was directed to do an analysis into reasons of high dwell time. Both ports for 3A were directed to do analysis of reasons for high and low time taken.

Further, an analysis of BEs pushed to PAG and queries raised during assessment was also shared (PPT attached). INNSA 1 was directed to analyse reasons for high number of BEs pushed in July and August 2025. All ports with higher than the national average was directed to examine the reasons for pushed BEs and send an analysis. Convenor also requested to share good practices for zero push in 3A.

6. Thereafter, with the permission of the Chair, the following agenda points/issues were taken up for discussion in NAC.

6.1 Standard System-Generated Instructions for CTH 54076900: (Agenda Point sponsored by INDEL 4)

It is noticed that **CTH 5407** covers Woven fabric of synthetic filament yarn, including woven fabrics obtained from Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like of synthetic textile material of an apparent width not exceeding 5mm.

CTH 54076900 covers Other woven fabrics, containing 85% or more by weight of textured polyester filaments. It has been reported by the Examining officers that, RMS facilitated B/Es for CTH 54076900 are facing issues at the time of Out of Charge. The Targetor's instruction generated by RMS for the said CTH is as under

"As per the Customs Tariff, the BCD rate for CTH 54076900 is 20% or Rs. 36 per sq. metre, whichever is higher. Please check whether correct duty has been charged as per the standard UQC. The goods declared as PU coated fabric and PVC coated fabric under CTH 5407 & 5903 are likely to be undervalued and mis-declared with respect to quantity, quality, and classification."

As a result, for RMS facilitated B/Es, manual system manager intervention is being needed at the time of OOC. Communications in this regard have already been made to NCTC for necessary action. It is proposed to either route such B/Es through assessment or necessary action may be taken so that there is no need for manual intervention at the time of OOC for such RMS facilitated B/Es.

Decision: The issue was discussed in detail. The NAC Convenor informed that the matter had already been discussed with NCTC, which confirmed that a communication had been sent to ICES in March 2025. It was informed by JD, NCTC Sh Prasanna Datar that ICES validation regarding BCD rate is not proper in the system and that's why this interdiction has been imposed so as to ensure that BCD rate is paid at 20% of Rs. 36/Sq Meter, whichever is higher. NCTC has assured that a reminder will be sent to ICES and requested the NAC Convenor to follow up via oral

communication for early resolution.

(Action: NCTC)

6.2 6.2: Applicability of CVD on Heat Strengthened glass (Agenda Point sponsored by INCU1):

- It has been observed that some importers are importing "Heat strengthened Glass" under two different CTHs, namely (i) 70071900 and (ii) 70051090 by declaring the same as either "Heat strengthened Glass" or "Coated Glass" respectively. When queries are raised regarding payment of CVD, in terms Notification No. 03/2021 Customs CVD dated 04.03.2022 or 03/2025 - Customs (CVD) dated 10.05.2025, the general response from them is that their goods are "Heat Strengthened glass" and not "Textured Toughened (Tempered) Glass", hence subject good do not attract CVD.

However, in the Notification No. 11/2025-Customs (ADD) dated 08.05.2025 wherein ADD is imposed on not Textured Toughened (Tempered) Coated and uncoated glass, it is clearly mentioned that the item "Textured toughened (Tempered) Coated and uncoated glass" is also known as by various name such as solar glass, solar glass low iron, solar PV glass, high transmission photovoltaic glass, tempered low iron patterned solar glass and heat strengthened glass. In this regard, a clarification may be issued whether the above mentioned good attracts CVD or not.

Decision: The issue was discussed at length. The NAC Convenor directed the concerned officer at **Kolkata Port** to examine the classification and usage of the imported glass types, and submit a detailed reference to the NAC for seeking policy-level clarification, if necessary.

(Action: FAG Kolkata Customs (INCCU1))

6.3 ICES System time synchronization error: (Agenda Point sponsored by INWFD6)

In the system clock located on the bottom right side of the ICES computers provided for FAG VAO Role officers, the time displayed is not in sync with the Department RMS/World Clock. There is a variance of a few seconds to a few minutes on either side (sometimes the system is ahead and sometimes it is behind). In some instances when the fresh bills are picked as per ICES system time in between NAC stipulated working hours of 10.00hrs to 20.00 hrs, the bills are reflecting in the ODD HOUR report with time reflecting as 09:59:59 or 09:59:58.

It is noticed that sometimes the System ICES clock is showing 20 :00 Hrs while the World Clock on mobile phone shows 19:58 Hrs with a difference of 2 minutes between the same. Sometimes the difference works upwards and at other times it works the other way on other systems also thereby leading to confusion and inadvertent picking of bills at odd hours owing to the same.

Decision: The instructions for assessment of BE during 10 am to 8 pm were reiterated and all ports were directed to adhere to it. Further, convenor directed that EDI clock is to be followed for assessment purpose.

In the end, all ports and action owners were requested to take necessary action within a fortnight. The meeting was concluded with a vote of thanks to the Convenor, NAC and all the participants.

Yours faithfully

(Ankita Singh)
Joint Commissioner
NAC Mini Secretariate, Group 3 & 3A

Copy to: -

All the Nodal Pr. Commissioners / Commissioners, NAC, Group 3 & 3A.