



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 10.06.2026 at 05:00 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 Convener of NAC on 10.06.2026.

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. Nasim Arshi	Pr. Commissioner of Customs, Kolkata Port
2	Sh. Devendra Nagvenkar	Commissioner of Customs, Tuticorin
3	Ms. Anu Agarwal	ADC CCCU, Delhi Customs Zone
4	Ms. Ankita Singh	ADC, ACC Import, New Delhi
5	Sh. Madhusudan Reddy	ADC, Chennai-II (Import)
6	Ms. Radhika Venugopalan	Deputy Commissioner, Chennai-II (Import)
7	Sh Deepak Zala	Deputy Commissioner, INMUN1
8	Sh. R Manjunatha	Assistant Commissioner, ICD Whitefield
9	Sh. Kishor Pandit	Assistant Commissioner, Nhava Sheva-III
10	Sh. Srinivas Rao	Assistant Commissioner, Chennai Air Cargo Customs
11	Sh. Prasanna P Datar	Joint Director, NCTC
12	Sh. Rahul Kumar	Deputy Commissioner, ACC Import, New Delhi
13	Sh. R.K. Jindal	Assistant Commissioner, CCCU, Delhi Customs Zone
14	Sh. Shahid Idrishi	Superintendent, CCCU, Delhi Customs Zone
15	Sh. Harendra Tiwari	Superintendent(In situ), CCCU, Delhi Customs Zone

3. At the outset, Ms. Ankita Singh, ADC, ACC Import, New Delhi welcomed the Convener, N A C and other members of the N A C. Shri Manish Kumar, Chief Commissioner, Customs Zone, New Delhi and Convener 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 22.01.2026. Further, the analysis of performance of NAC was presented.

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:

Bills of Entry Assessed during MAR'26-MAY'26 (Gr. 3)

FAGs	March 2026		April 2026		May 2026	
	Nos.	% Share	Nos.	% Share	Nos.	% Share
INTUT1	960	12%	1063	14%	932	12%
INNSA1	1497	18%	1382	18%	1453	18%
INDEL4	1047	13%	1061	14%	1016	13%
INCCU1	1217	15%	888	12%	1154	15%
INMAA1	1707	21%	1512	20%	1648	21%
INMUN1	880	11%	985	13%	842	11
INWFD6	880	11%	650	9%	849	11%
Total	8188		7541		7894	

Bills of Entry Assessed during MAR'26- MAY'26 (Gr. 3A)

FAG's	March 2026		April 2026		May 2026	
	Nos.	% Share	Nos.	% Share	Nos.	% Share
INMAA 4	246	14%	78	5%	159	14%
INDEL 4	1527	86%	1571	95%	1018	86%
Total	1773		1649		1177	

Assessment Time (in hrs): Gr-3 from MAR'26 - MAY'26

FAG's	March 2026	April 2026	May 2026
INTUT1	37.26	39.81	37.67
INNSA1	62.41	42.47	52.86
INDEL4	42.68	50.77	49.82
INCCU1	40.71	50.87	36.22
INMAA1	52.53	28.52	35.83
INMUN1	37.04	42.51	40.88
INWFD6	51.03	52.68	34.36
Average Time (hrs.)	47.7	42.34	41.42

Assessment Time (in hrs): Gr-3A from MAR'26 - MAY'26

FAG's	March 2026	April 2026	May 2026
INMAA 4	10.07	31.58	18.60
INDEL 4	19.65	13.14	23.16
Average Time (hrs.)	18.32	14.01	22.54

Gr-3 Pushed to PAG (Mar'26-May'26)

FAG Site	March 2026		April 2026		May 2026	
	Nos.	% share	Nos.	% share	Nos.	% share
INDEL4	88	7.80	101	8.69	88	7.97
INMAA1	4	0.23	8	0.53	4	0.24

INCCU1	0	0.0	5	0.56	0	0.0
INMUN1	32	3.51	40	3.9	32	3.66
INNSA1	68	4.3	81	5.53	68	4.47
INTUT1	5	0.5	10	0.93	5	0.53
INWFD6	35	3.8	28	4.13	34	3.85
TOTAL	232		273		231	

Gr-3A Pushed to PAG (Mar'26-May'26)

FAG Sites	March 2026		April 2026		May 2026	
	Nos	% share	Nos	% share	Nos	% share
INDEL4	30	1.963	66	4.03	57	5.3
INMAA4	9	3.53	3	3.7	2	1.24
TOTAL	39		69		59	

Gr-3 No of Queries raised (Mar'26)

FAG Sites	First Check		First Query		Second Query		Third Query	
	Nos	% share	Nos	% share	Nos	% share	Nos	% share
INDEL4	109	9.17	443	37.26	120	10.09	13	1.09
INNSA1	96	5.86	513	31.30	147	8.97	13	0.79
INCCU1	58	4.47	252	19.41	59	4.54	8	0.62
INMUN1	63	6.71	236	25.13	65	6.92	11	1.17
INMAA1	82	4.53	271	14.98	92	5.09	14	0.77
INTUT1	51	5.03	153	15.10	34	3.35	2	0.19
INWFD6	64	6.81	177	18.85	50	5.32	4	0.43
TOTAL	523	6.39	2045	24.98	567	6.92	65	0.79

Gr-3 No of Queries raised (Apr'26)

FAG Sites	First Check		First Query		Second Query		Third Query	
	Nos	% share	Nos	% share	Nos	% share	Nos	% share
INDEL4	105	9.80	338	31.56	108	10.08	9	0.84
INNSA1	76	5.47	308	22.17	95	6.84	18	1.30
INCCU1	23	2.59	139	15.65	36	4.05	5	0.56
INMUN1	73	7.38	256	25.88	85	8.59	8	0.81
INMAA1	53	3.50	198	13.09	69	4.56	10	0.66
INTUT1	44	4.13	193	18.12	38	3.57	4	0.37
INWFD6	63	9.69	110	16.92	53	8.15	4	0.61
TOTAL	437	5.79	1542	20.45	484	6.42	58	0.77

Gr-3 No of Queries raised (May'26)

FAG Sites	First Check		First Query		Second Query		Third Query	
	Nos	% Share	Nos	% Share	Nos	% Share	Nos	% Share
INNSA1	91	5.84	482	30.92	145	9.30	13	0.83
INDEL4	102	9.07	420	37.37	114	10.14	13	1.16
INCCU1	53	4.35	233	19.13	57	4.68	8	0.65
INTUT1	48	4.95	149	15.38	33	3.40	2	0.20
INMUN1	57	6.47	217	24.63	63	7.15	10	1.14
INMAA1	75	4.39	245	14.34	87	5.09	14	0.82
INWFD6	61	6.80	167	18.62	47	5.24	4	0.45
TOTAL	487	6.17	1913	24.23	546	6.92	64	0.81

Gr-3A No of Queries raised (Mar'26)

FAG SITES	FIRST_CHK		FIRST_QRY		SECOND_QRY		THIRD_QRY	
	Nos	%	Nos	%	Nos	%	Nos	%
INDEL4	232	15.15	985	64.34	29	1.89	2	0.13
INMAA4	26	10.44	141	56.63	16	6.42	0	0.0
TOTAL	258	14.55	1126	63.51	45	2.54	3	0.17

Gr-3A No of Queries raised (Apr'26)

FAG SITES	FIRST_CHK		FIRST_QRY		SECOND_QRY		THIRD_QRY	
	Nos	%	Nos	%	Nos	%	Nos	%
INDEL4	99	6.23	1234	61.04	25	1.57	0	0.00
INMAA4	4	5.12	58	51.72	1	1.28	0	0.00
TOTAL	103	6.25	1292	78.35	26	1.58	0	0.0

Gr-3A No of Queries raised (May'26)

FAG SITES	FIRST_CHK		FIRST_QRY		SECOND_QRY		THIRD_QRY	
	Nos	%	Nos	%	Nos	%	Nos	%
INDEL4	97	9.20	608	57.68	20	1.90	0	0.00
INMAA4	3	1.84	102	62.57	1	0.61	0	0.00
TOTAL	100	8.5	710	60.32	21	1.78	0	0.00

6. While appreciating the collective efforts of all FAGs, the Convener instructed INDEL4 to undertake a detailed analysis of the assessment practices adopted by FAGs that refer comparatively fewer Bills of Entry (B/Es) to PAGs, with a view to identifying best practices and facilitating their adoption across other FAGs, wherever feasible.

7. Uniform Assessment Practice regarding Azo Dyes Compliance Requirements

for Import of Ready-Made Garments (RMGs) imported through European Union Member States: (Agenda Point sponsored by INDEL4)

It has been brought to notice that divergent assessment practices are being followed across various FAGs regarding the requirement of Azo Dyes compliance for import of Ready Made Garments (RMGs) and other textile articles from certain countries.

In this regard attention is invited to Para 2(III) of the DGFT Notification No. 19/2015-2020 dated 04.09.2015 which exempts imports originating from countries listed in Appendix-2X from such testing requirements. Appendix-2X, as updated vide Public Notice No. 14/2023 dated 14.06.2023, includes all European Union member countries, along with Australia, Canada, Japan, South Korea, the United Kingdom and certain other countries. The issue has arisen in cases where goods are being imported from countries listed in Appendix-2X but the Country of Origin of such goods pertains to a third country not specifically covered under Appendix-2X. In such cases, certain FAGs have been insisting upon submission of AZO Dyes compliance documents, whereas other FAGs have been extending the benefit of exemption.

Decision: Therefore, the convenor directed all FAGs to examine the issue and furnish their reasoned comments/ suggestions on the requirement of such compliance in response to this office letter dated 26.05.2026 (copy enclosed) with in a week for taking a uniform decision on the matter.

(Action: All FAGs under NAC Gr. 3)

8. Classification dispute of item “Silver Paste/Silver Conductor Paste/Solder Soldering ” under CTH 7115 which attracts ‘NIL’ AIDC instead of correct CTH 7106 which attracts AIDC @5%.: (Agenda Point sponsored by INDEL4 and INMAA4)

It has been observed that various importers have been classifying the impugned goods ie. Silver Paste either under CTH 7115 or under CTH 7106 and availing benefit of AIDC exemption vide Sl No. 17 of Notification No. 11/2021-Cus dated 01.02.2021. It is submitted that based on the uploaded technical catalogue, the composition data sheet and interpretation of relevant section/chapter notes, the appropriate classification will be 7106 rather than 7115. CTH 7115 covers “articles” (articles of precious metal or of metal clad with precious metal) whereas the impugned goods are in Paste form which is not a finished product. CTH 7106 covers silver in unwrought, powder/semi-manufactured form.

In terms of Notification No. 16/2026-Customs dated 12.05.2026, AIDC is exempted under Sl No. 17 for classification under CTH 7115 and AIDC @5% is applicable for classification under CTH 7106 .

During the discussion, it was informed that an adjudication order had been passed at Bangalore Air Cargo classifying the said commodity under CTH 7115. However, it was also noted that the order did not appear to contain a detailed examination or comparative analysis of the competing tariff entries, namely CTH 7106 and CTH 7115, before arriving at the classification.

In view of the above, due to considerable revenue implications w.r.t. the applicability notification of AIDC, the issue may be decided among FAGs for maintaining uniformity in assessment of “Silver Paste/Silver Conductor Paste/Solder Soldering”. Till the time consensus/ clarification is obtained, provisional assessment under PD bond may be considered.

Decision: The Convenor directed to obtain comments from Bangalore Air Cargo regarding the classification of the impugned commodity, particularly the rationale for its

classification under CTH 7115. The Convenor also directed that concerned FAGs may, wherever considered necessary, resort to provisional assessment subject to execution of an appropriate PD Bond till a uniform assessment practice is evolved or further clarification is received.

(Action: INDEL4 & INMAA4)

9. Uploading of Test Reports by Shed Prior to Re-marking of First Check Bills of Entry to Assessment: (Agenda Point sponsored by INMAA1)

In case of BEs which are subject to first check examination and where test report are required for the same, it is observed that shed officer are marking the BEs back to assessment after drawing the sample for the required tests. In absence of test report, Assessment groups are then forced to give additional query to the Importer for uploading test report in respect of the tested consignment. It was suggested that in order to reduced the number of query, if the test report can be requested directly at the point of examination itself and then send for assessment.

Decision: The Convenor directed all FAGs to do an analysis of the effect of such measure on dwell time & accordingly decision will be taken in the next NAC meeting.

(Action: All FAGs under NAC Gr. 3)

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

**Digitally signed by
Anil Kumar Sapra
Date: 24-06-2026
18:19:31**

(Anil Kumar Sapra)

Additional Commissioner
NAC Mini Secretariate, Group 3 & 3A

Copy to: -All the Nodal Pr. Commissioners / Commissioners, NAC, Group 3 & 3A.