भारत सरकार/Government of India
वित्त मंत्रालय/Ministry of Finance
कार्यालय/Office of the
प्रधान मुख्य आयुक्त सीमा शुल्क
Pr. Chief Commissioner of Customs
मुंबईअंचल-I /Mumbai Zone-I
बैलार्ड एस्टेट/Ballard Estate
मुंबई/Mumbai -400 001
दूरभाष स° /Phone No. 022-2262 0091
Email: ccu-cusmum1@nic.in

Date: 16-06-2026

Minutes of the Outreach Programme conducted by NAC (Automobile and Instruments & Miscellaneous Products) through hybrid mode chaired by NAC Convenor with Sectoral Associations, Trade members and Stakeholders on 09.06.2026 at 11.30 AM.

At the start of the outreach program, Additional Commissioner of Customs, Pr. Chief Commissioner's Office (PCCO), Mumbai Zone-I on behalf of Convener of NAC (Automobiles and Instruments & Miscellaneous Products) welcomed all attendees to the 3rd Sectoral Meeting of Financial Year 2026-27 held on 09.06.2026. To begin with the meeting, he requested the NAC Convenor for a few words of guidance and directions for the meeting.

2. The NAC Convenor welcomed all participants to the meeting and informed that Mumbai Customs, Zone-I, is regularly conducting Outreach meetings in hybrid mode with various departmental stake holders like NCTC etc., and other trade associations with the objective of ensuring uniformity in assessment and facilitation of trade with special focus of the MSMEs.

3. Thereafter, the Convenor instructed the Additional Commissioner, PCCO to commence the presentation. Thereafter, the Additional Commissioner, PCCO Mumbai Zone-I, presented the Action Taken Note pertaining to the issues raised during the previous outreach program.

4. **Issue received from FFFAI regarding Clarification Required on Classification of High-Performance Liquid Chromatograph (HPLC) Systems:** FFFAI raised an issue regarding the classification of HPLC Systems under CTH 84212900 and CTH 90272000, contending that chromatographs are specifically covered under CTH 9027. In support of its contention, FFFAI enclosed a copy of the query raised in B/E No. 796732 dated 09.03.2026. ACC Kolkata, vide its reply dated

28.04.2026, informed that the said Bill of Entry had been provisionally assessed and the goods were released.

4.1 Subsequently, NCTC Mumbai informed that the system-based instructions had been incorporated based on inputs received from the DRI, Visakhapatnam Regional Unit (VRU). The DRI (VRU) vide email dated 14.05.2026, stated that the Investigation is under process and that a copy of the Show Cause Notice (SCN) would be forwarded to the NAC upon its issuance. Accordingly, since the matter has already been referred to and is presently under examination by DRI (VRU), it was decided by the NAC convenor that the issue may be taken up by this NAC after the inputs received from DRI (VRU).

(Action: Kept in abeyance till the outcome of investigation of DRI, VRU)

5. **Issue of IGST on electric vehicles in CKD/SKD condition:** An email dated 04.05.2026 received from the FFFAI seeking clarification on the issue of IGST on import of the electric vehicle in CKD/SKD condition. During the earlier NAC Sectoral Meetings references were received from Chennai-II (Import) Commissionerate, wherein it was informed that the Director General of Audit (Central), Chennai had raised an audit objection regarding the alleged short levy of Integrated Goods and Services Tax (IGST) on the import of "Electric scooter in CKD/SKD condition." The audit objection contends that IGST ought to have been levied at 28% under Sl. Nos. 165, 166, and 173 of Schedule IV of IGST Notification No. 01/2017-Integrated Tax (Rate), instead of 5% under Sl. No. 242A of Schedule I of the said notification. This NAC had already referred the matter to the Board vide letters dated 16.02.2026 and 08.05.2026 seeking a policy clarification; however, a response is still awaited.

5.1 Further, an email dated 01.06.2026 has been received from FFFAI, Mumbai on this issue. In the email, they have highlighted the difficulties faced by the trade in this issue and forwarded the copy of order passed by the Pr. Commissioner of Customs, ICD Tughlakabad. In this regard, the NAC Convenor informed that the issue has already been taken up with the Board and reiterated that, upon receipt of the Board's clarification, the same would be communicated to the field formations for necessary action and uniform implementation.

(Action: Kept in abeyance till the response is received from Board)

6. **Difficulties faced by trade due to examination orders given by FAG officers overriding standard examination orders:** A letter dated 12.05.2026 from Board regarding an issue raised by FFFAI wherein it is represented that 100%

examination order was given by FAG Officers overriding standard examination orders. FFFAI has also forwarded a list of such Bills of Entry out of which 2 Bills of Entry pertain to this NAC i.e. 8105730 dated 16.03.2026 & 8490526 dated 04.04.2026.

6.1 The aforesaid Bills of entry examined by this NAC and during the examination it is observed that the in one Bill of Entry Examination Order given by the FAG officer is as per the RMS instructions and in other Bill of Entry, the Examination order given by system itself. Accordingly, no deviation observed on the part of FAG Assessing Officers.

6.2 In this regard, the NAC Convenor emphasized that while examination orders should be issued strictly in accordance with RMS/System instructions. The NAC Convenor further added that examination instructions should be specific, risk-based and must be issued in accordance with Board's guidelines.

(Action: All Nodal FAG Commissionerate under this NAC)
(Point closed)

7. **Action points in respect of the minutes of meeting held on 15.05.2026 with NAC convenors under the Chairmanship of Member (Customs):** The NAC Conference was held on 15.05.2026 under the Chairmanship of Member (Customs). As recorded in Para 5.2 of the Minutes of Meeting, Director (Customs) informed that nearly 90% of TSK complaints are similar in nature to those filed through AEM. The Member (Customs) advised all NACs to sensitize and guide trade stakeholders during sectoral meetings regarding proper medium of filing grievances through AEM and TSK. Further, Member (Customs) expressed concern regarding the use of informal WhatsApp groups for discussions between importers, customs brokers, and officers, which is contrary to the principles of anonymity and transparency in the Faceless Assessment framework. NACs were accordingly directed to identify such practices and take suitable corrective measures to further strengthen the Faceless Assessment system.

7.1 In pursuance of the above directions, a letter dated 08.06.2026, along with the Minutes of Meeting dated 15.05.2026, was circulated to all Principal Commissioners/Commissioners of Nodal FAGs for necessary action and submission of Action Taken Reports (ATRs). During the present meeting, the NAC Convenor reiterated the directions contained in the aforesaid communication and requested all concerned formations to furnish the requisite ATRs to the NAC within the stipulated timeframe for consolidation and further necessary action.

(Action: All Nodal FAG Commissionerate under this NAC)

8. **Strengthening National Assessment Centres (NAC) as Centres of Excellence for Knowledge Management, Uniform Assessment Practices, and Trade Facilitation:** The NAC Convenor, during the meeting, stated that the NAC should function not merely as an administrative body but as a Centre of Excellence for the commodities under its jurisdiction. For major sectors such as vehicles and automobile parts (Chapters 86–87), aircraft, vessels, and medical instruments, the concerned Commissionerates should identify recurring issues and share them with the NAC Secretariat. Based on these inputs, comprehensive FAQs, best practices, and guidance notes can be developed, validated, and circulated to ensure uniformity, consistency, and clarity for both officers and trade. The NACs should also build domain expertise by tracking emerging business trends, technological developments, classification issues, case laws, and audit observations relevant to their sectors. All such information can be hosted on the NAC portal to facilitate knowledge sharing across Commissionerates and trade.

8.1 The NAC Convenor further stated that the NAC is also monitoring Bills of Entry pending for more than 48 hours and sharing the details with all the Nodal FAGs on regular basis. All Nodal FAG Commissioners may review such cases to identify bottlenecks, ensure prompt disposal of pending matters, and facilitate smooth trade clearance, while taking necessary action wherever required.

(Action: All the Nodal FAG Commissionerate under this NAC)

9. Shri Balmukund, ADC, PCCO on behalf of the Convener of NAC, thanked all the participants, Pr. Commissioners/Commissioners, Addl./Joint Commissioners, Officers of Customs, Customs Broker Associations, Trade partners and stakeholders for participating in the meeting.

10. The said meeting was attended by Importers, Sectoral Associations, other members and various stakeholders detailed as per Annexure-1 attached herewith.

11. This issues with the approval of Convenor of NAC (Automobile and Instruments & Miscellaneous Products).

Digitally signed by
Balmukund
Date: 16-06-2026
11:25:38

(BALMUKUND
ADDITIONAL COMMISSIONER
O/o Chief Commissioner-

Customs-Zone-I-Mumbai

Encl.: Annexure-I (List of attendees)

Copy to:

1. Under Secretary, Customs IV, CBIC, New Delhi.
2. OSD, Customs IV, CBIC, New Delhi.
3. All Nodal Pr. Commissioners/Commissioners of NAC (Automobile and Instruments & Miscellaneous Products.
4. All participating Associations/ Stakeholders.
5. EDI, NCH, for uploading the minutes on the website of Mumbai Customs Zone-I.
6. The Joint Director, NCTC.
7. Office copy.