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
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Date:10-04-2026

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 06.04.2026 at 03:00 PM.

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 1st Sectoral Meeting of Financial Year 2026-27 held on 06.04.2026. To begin with the meeting, he requested the NAC Convenor for a few words of 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. 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. **Supreme Court Decision on classification of Glucometers under CTH 9027 instead of 9018:** The Hon'ble Supreme Court of India, in Civil Appeal Nos. 2429–2430 of 2026, in the case of The Commissioner of Customs (Export), Nhava Sheva vs. Abbott Healthcare Pvt. Ltd., decided on 23.02.2026, has upheld the classification of glucometers under CTH 9027 instead of 9018. The Court, after hearing counsel for

both parties, observed that the CESTAT, Mumbai had not committed any error in law or on facts in its decision. Consequently, the appeal filed by the Department was dismissed.

4.1 During the meeting, the NAC Convenor informed that the aforesaid order of the Hon'ble Supreme Court has been accepted by the Department on 06.03.2026, as per the email dated 25.03.2026 received from the JNCH. The same has also been communicated to all Nodal Commissionerates under this NAC vide letter dated 02.04.2026. The NAC Convenor further instructed all Nodal Commissionerates under this NAC to ensure compliance with the above classification in order to maintain uniformity in assessment.

(Action: Closed)

5. **Recall of OOC B/E resulting in B/E pending assessment for more than 300 hrs:** In the previous sectoral outreach meeting held on 06.03.2026, the Convenor's office flagged instances of three Bills of Entry No. 8293845 dated 11.02.2025 (PAG INMAA1), B/E No. 8906241 dated 15.03.2025 (PAG INMAA1) and B/E no. 8406835 dated 17.02.2026 (PAG INMAA1) recalled by PAG on 02.02.2026 and 04.02.2026, respectively showing a huge dwell time.

5.1 The Convenor's office further highlighted 45 additional Bills of Entry pertaining to PAG INMAA1/INMAA4 that were also exhibiting substantial dwell time. During the meeting, the Convenor requested the representatives of Chennai Commissionerate to elaborate on the issue.

5.2 In this regard, the representatives of Chennai Commissionerate informed that the 03 Bills of Entry referred to were not recalled by the department in FAG. Instead, the importers themselves, under Section 18A of the Customs Act, applied for amendment of the Bills of Entry on the ICEGATE system. Subsequently, the ICEGATE system automatically transmits the Bills of Entry, after cancellation of Out of Charge (OOC), to the FAG groups under the facility of revision of the Self-Assessment scheme in terms of Section 18A of the Customs Act. This facility was introduced vide Notification No. 70/2025-Customs (N.T.) dated 30.10.2025 under the Customs (Voluntary Revision of Entries Post Clearance) Regulations, 2025.

5.3 The NAC Convenor further inquired about the reason for recalling the above mentioned 03 Bills of Entry. The representative of Chennai Commissionerate, informed that the exact reason for recalling the above mentioned 03 Bills of Entry is not presently known. The matter will be examined, and the details will be communicated in due course.

5.4 It was further informed by Shri Senthil Murugan, Deputy Commissioner of Customs, Chennai Commissionerate that out of the 45 Bills of Entry, 40 were recalled for amendment by the importer in order to claim the Social Welfare Surcharge (SWS) benefit in the ICEGATE system under the Self-Assessment scheme in terms of Section 18A of the Customs Act, under the category of refund of duty. This benefit had not been claimed at the time filing of bill of entry. These recalled Bills of Entry have now been transferred to the Port Assessment Group (PAG) for detailed scrutiny and necessary action at the PAG level.

5.5 The Convenor reiterated that in terms of Board's Circular No. 45/2020-Cus dated 12.10.2020 [Para 2.5(c)], reassessment after grant of Out-of-Charge (OOC) must be handled by PAG. With the enactment of Section 18A of the Customs Act, all ports were directed to evaluate the merit and admissibility of the provision in each case. The Convenor further instructed FAG members to closely monitor and track importer requests, noting that while bona fide requests are acceptable, officers must ensure strict procedural compliance.

(Action: Chennai Customs Commissionerate-INMAA-1)

6. **Issue received from FFFAI regarding classification of High-Performance Liquid Chromatograph (HPLC) Systems:** An email is received from FFFAI, regarding classification on the High-Performance Liquid Chromatograph (HPLC) system under CTH 84212900 and CTH 90272000. FFFAI has stated that, as per the Targeter's/Intervenor's instructions, the HPLC system should be classified under CTH 84212900, whereas chromatographs are specifically classified under CTH 9027. A copy of the query pertaining to the import of an HPLC system under Bill of Entry No. 796732 dated 09.03.2026 was also forwarded with the email. In the said Bill of Entry, the importer has declared the HPLC system under CTH 90272000. During the meeting, Shri Sudip Day, Hon'ble Secretary, FFFAI, stated that chromatographs are clearly covered under CTH 9027.

6.1 During the meeting, Shri Yogesh Loke, Joint Director, NCTC, Mumbai, informed that a letter has been received from the Kolkata Commissionerate and that certain changes have been made in the Targeter's/Intervenor's instructions. He further stated that NCTC instructions are advisory in nature and are intended to assist field formations in Customs Zones in discharging their duties as Proper Officers while handling import/export clearances. Field officers may act based on the merits of each case in their capacity as Proper Officers. A reply in this regard has also been issued by the NCTC. Shri Yogesh Loke further added that queries in the aforementioned Bill of Entry should not have been raised at the Out of Charge stage; instead, they should have been raised at the assessment stage to reduce dwell time.

6.2 During the meeting, the NAC Convenor concurred with the observations of NCTC regarding the raising of queries at the Out of Charge stage. He further directed that the issue be addressed by the Kolkata Commissionerate; however, no response was received during the meeting. Accordingly, the NAC Convenor instructed the Kolkata Commissionerate to take note of the issue.

(Action: Kolkata Commissioner (INCCU4))

7. Shri Amit Sharma, 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.

8. The said meeting was attended by importers, sectoral associations, other members and various stakeholders detailed as per Annexure-1 attached herewith.

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

(DINESH KUMAR)
(ASSISTANT COMMISSIONER)
(DC/AC-O/o PR. CHIEF COMMISSIONER-CUSTOMS-ZONE-I-MUMBAI)

Encl.: Annexure-I (List of attendees)

Digitally signed by
Dinesh Kumar
Date: 10-04-2026
11:05:36

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