मुख्य सीमाशुल्क आयुक्त कार्यालय, मुंबईअंचल-II
Office of the Chief Commissioner of Customs
Mumbai Customs Zone-II
जवाहरलाल नेहरू सीमाशुल्क भवन
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Date: 01-06-2026

Record of Discussion of NAC-Chemicals with Industry Associations held on 19.05.2026

A meeting of NAC (Chemicals) with chemical Industry Associations was held on 19.05.2026 at JNCH, Nhava Sheva, under the chairmanship of the Convenor, NAC Chemicals & Chief Commissioner of Customs, Nhava Sheva, Mumbai Customs Zone-II, JNCH.

2. The Convenor highlighted the issuance of Circular 24/2026-Customs dated 14.05.2026, as an important milestone in ensuring faster clearance of hazardous cargo. As per the Circular, the system would soon be enabled to highlight/flag the hazardous cargo, as elaborated in the Circular, to the assessing officer, so that due priority for clearance could be attributed to such Bills of entry. The Convenor also encouraged the trade to suggest more entries to the list of hazardous cargo appended to the circular.

3. Further, the agenda points sponsored by the stakeholders were taken up. A brief record of discussion, along with actions need to be taken, is placed as 'Annexure - I' (Old Agenda points) & 'Annexure – II' (New Agenda points). The list of attendees is placed at 'Annexure – A'.

This issues with the approval of the Convener, NAC-Chemicals, JNCH, Mumbai Customs Zone-II.

Yours faithfully,

Digitally signed by
Likhita Vijay Umare
Date: 01-06-2026
13:39:37

(Likhita V. Umare)
Dy.Commissioner of Customs
NAC-Chemicals Secretariat,
JNCH, Mumbai Zone-II.

Encl: Annexure-I, Annexure – II, Annexure -A

Copy to:

1. Chief Commissioner's Office, Mumbai-II, JNCH.

2. All Members of Trade Interaction Meeting.
3. Office copy.

Annexure-A

NAC Chemical Meeting with Industry Associations Held on 19.05.2026

List of Attendee

The following officers of the department attended the meeting:

S. No	Name	Designation
1.	Shri. Yashodhan A. Wanage	Pr. Commissioner of Customs, Nhava Sheva-I
2.	Ms. B. Sumidaa Devi	Commissioner of Customs, Nhava Sheva-I
3.	Shri K Mahipal Chandra	Secretary (NAC) & Additional Commissioner of Customs, Mumbai Customs Zone-II
4.	Ms. Likhita V Umare	Dy. Commissioner of Customs, Mumbai Customs Zone-II
5.	Shri Rajkumar Mishra	Asst. Commissioner of Customs, Mumbai Zone-II

Representatives from Industry associations:

S. No	Name (Shri/Ms./Smt.)	Association
1.	Jatin Jain	Federation of Indian Chambers of Commerce & Industry (FICCI)
2.	Sahdev Warang	Indian Chemical Counsil (ICC)
3.	Hema Jayakumar	Fine Organics
4.	Arjun Hindocha	Asian Paints
5.	Somak Chakraborty	
6.	Mark S Fernandes	Sylvester India
7.	Jigar Shah	DOW Chemicals
8.	Jaimin Vasa	Gujarat Chemical Association
9.	Shalini Basu	CHEMEXCIL
10.	Shubhangam Khanna	Federation of Agri-Value Chain, Manufacturers & Exporter (FAME)
11.	Archana More	

12.	Pallavi	Lubrizol
13.	Harish Mehta	CCFI
14.	Nirmala Pathrawal	CCFI
15.	Manohar Maheshwari	PMFAI/Meghmani
16.	Amit Shah	Corteva
17.	Vivek Thakare	Rallis India Limited
18.	Vincent Dmello	UPL ltd.
19.	Mohan Pawar	DMCC Specialty Chemicals Ltd.
20.	Babu Araga	DMCC Specialty Chemicals Ltd.
21.	Mahendra V. Shelke	Lanxess
22.	Uday Kumar	Agro Chem Federation of India (ACFI)
23.	T. R. Salian	KK Poonja Pvt. Ltd.
24.	Krishna Gopal Sain	KK Poonja Pvt. Ltd.
25.	Sagar	KK Poonja Pvt. Ltd.
26.	Dipesh	KK Poonja Pvt. Ltd.
27.	R. G. Agarwal	National Council on Chemicals of Assochem
28.	Mukesh Patani	All India Plastics Manufactures Association
29.	Shridhar Ladane	Syngenta India Pvt. Ltd.
30.	Pravin Tarlekar	Galaxy Surfactants
31.	Anuja Naik	Galaxy Surfactants

OLD AGENDA POINTS (ANNEXURE-I)					
Sr. No.	**Agenda Point**	**Sponsoring Association**	**Trade Comments**	**Record of Discussion**	**Action Owner**
1	**Regularisation of Advance License for shortfall in export obligation:** This can be done with payment of duties and IGST payment and credit issue. Department denying reassessment of BoE, only method to pay IGST and avail the credit. Need the clarification.	PMFAI/ Meghmani Dyes	1. Raised concerns over non-uniform practices across ICDs regarding reassessment of Bills of Entry in export obligation shortfall cases under Advance Authorization, and requested issuance of a uniform clarification/trade notice. 2. The representative also highlighted pending refunds of interest, fine, and penalty in pre-import cases at JNCH despite similar refunds being granted at other ICDs/ports.	1. The Convenor informed that the reassessment issue has already been taken up with the concerned zones/Chief Commissioners and is under examination for resolution and uniformity. Regarding refunds, JNCH clarified that interest-related refund claims are currently on hold due to the pending SLP and CBIC Circular No. 16/2023, and the matter has been escalated to the Board for further directions.	Matter under examination by NAC Secretariat
2	**Delay in clearance of imported materials (ISO tanks/flexi tanks) and associated cost implications:** It is observed that delays occur in clearance of imported materials, particularly in the case of ISO tanks and flexi tanks, leading to increased port-related costs. The importer has represented that such delays, including those arising from testing requirements, significantly escalate expenses.	KLJ RESOURCES LTD.	No representative of Association was present during the meeting.	The Convenor clarified that testing requirements are independent of the nature of the container and are undertaken based on PGA regulations or customs classification requirements. It was informed that where a valid previous test report from previous 6 months is available, repeat testing is generally not required, except in cases where mandatory testing is prescribed for every consignment under regulatory provisions, such as fertilizers.	Closed
3	**Misdeclaration in import of agrochemicals leading to revenue and regulatory concerns:**	National Council on Chemicals of Assochem	Raised concerns regarding alleged smuggling and misdeclaration of pesticide-related imports, particularly from China, through	The Convenor appreciated the inputs provided and requested submission of specific details, including product descriptions, nature of misdeclaration, and ports	NAC Secretariat

	It has been observed that agrochemicals are being imported into India, particularly from third countries such as China, with instances of misdeclaration in classification. Products that are appropriately classifiable under Chapter 38 are reportedly being declared under Chapter 29, resulting in potential evasion of applicable duties and regulatory controls.		unauthorized ports/ICDs in violation of Rule 45 provisions. It was highlighted that certain products permitted only through specified ports were allegedly being cleared through dry ports, leading to possible duty evasion, regulatory non-compliance, and environmental/safety risks. The representative also emphasized that products imported for export purposes should not be diverted for sale in the domestic market if not registered in India under the Insecticides Act.	involved, to enable actionable examination and enforcement action. He further informed that the matter relating to Rule 45 and port-specific imports & clearance requirements would be examined.	
4	**<u>Delay in Refund of Anti-Dumping Duty</u>:** Despite the High Court direction in September 2025 for refund of anti-dumping duty on titanium dioxide, the process is taking considerable time, with Bills of Entry not being reassessed. Expedited action may be considered to facilitate timely refunds for importers.	Asian Paints	Informed that reassessment of Bills of Entry relating to ADT matters has been completed following NAC's intervention. However, clarity and processing of the consequential refund claims are still pending, and the matter was requested to be formally closed upon resolution of the refund issue.	The Convenor informed that the matter is pending with the refund section for sanction. Formal directions would be issued to refund section to expedite.	NAC Secretariat
5	**<u>Regulatory Overlap and Compliance Burden</u>:** Multiple approvals from DGFT, Pollution Control Boards and other authorities, along with lack of inter-agency coordination, lead to duplication of compliances and delays.	Gujarat Chemical Association	Highlighted challenges arising from multiple approvals and overlapping compliance requirements from various regulatory authorities, including DGFT, Customs, Pollution Control Boards, and other ministries/agencies. It was stated that repetitive documentation, lack of coordination among agencies, and absence of a unified system	The Convenor acknowledged the concerns and stated that while Customs operates a Single Window system for import clearance involving PAGs, pre-import approvals and licensing are governed by the respective ministries and legal frameworks. It was also informed that broader regulatory integration and coordination issues fall within the purview of the concerned line	Closed

			increase compliance burden, particularly for MSMEs, delay projects, and impact competitiveness. The association suggested creation of a unified chemical regulatory portal and an inter-agency coordination mechanism under the Department of Chemicals & Petrochemicals.	ministry, namely the Ministry of Chemicals & Frtilizers, which would be the appropriate authority for considering such suggestions.	
6	**<u>Issues in Duty Payment and IGST Credit on Excess Imports</u>:** a. In cases of excess quantity imports, there is no clear system-based mechanism for payment of duty & reassessment of BE. Duty paid through e-challan is not getting reflected in GSTN, resulting in non-availability of IGST credit in cases of Regularization of Advance Authorization imports.	Supreme Petrochem Limited	Raised concerns regarding lack of uniformity across ports in handling excess quantity imports and regularization under Advance Authorization. It was highlighted that in certain cases duty payment is being insisted through manual challans/e-challans instead of reassessment of Bills of Entry, resulting in non-reflection of IGST in the GSTN portal and consequent denial of input tax credit. The issue was stated to arise both in excess imports and in cases of shortfall in export obligation fulfillment by Meghmani Dyes.	The Convenor observed that different practices are being followed across customs locations and clarified that where reassessment of Bills of Entry is carried out in the system, IGST credit should ordinarily flow to GSTN. It was informed that the matter relating to uniformity in procedure and system-related issues concerning IGST credit would be examined further, including the possibility of taking up the issue with DG Systems, if required.	NAC Secretariat
7	**<u>Reassessment of BE due to system related issue</u>:** When BE is filed w.r.t. CTH 38237020 along with CVD, the CVD is not levied in the final version of BE.	Galaxy Surfactants	Stated that it is a system related issue and they will get back to the Secretariat along with a screenshot.	The Convenor asked the Association to share the screenshot of the Bill of Entry for further necessary action. Further, NAC Secretariat was asked to take out data from EDI & analyse the issue.	Galaxy Surfactants & NAC Secretariat
8	**<u>Query regarding ADC NOC</u>:** Query is being raised regarding ADC NOC	Fine Organics	Raised concerns regarding repeated and allegedly unnecessary queries being raised	The sponsoring industry was requested to submit 2-3 specific examples and relevant Bills of Entry	Fine Organics

	despite the product not being dual use		during assessment of Bills of Entry, particularly relating to requirements for ADC/NOC or product classification issues even where such requirements may not be applicable. It was submitted that such queries disrupt the normal clearance process, lead to repeated document uploads, system-related difficulties, and consequent delays in clearance.	to enable examination of the nature of queries being raised and to determine whether corrective action or clarification is required. It was informed that the matter would be reviewed based on the specific cases provided by the trade.	
9	**Integration problem of FSSAI NOC:** The integration has not been done yet and emails are being sent by them to Customs, manually.	Fine Organics	There is integration problem with SWIFT 2.0. BEs are not pushed to FSSAI. DG systems manually pushes the BEs and sent emails to FSSAI for the same. There is problem in linking of NOC with the BE in system.	Initially, there was some time lag in SWIFT 2.0. The system has been improved later on. Specific instance related to the issue were sought from the sponsoring association.	Fine Organics
10	**PN 33 for advance License:** The request for payment of IGST but no response has been received.	Siddharth Carbochem/Rishabh Metals and Chemicals	No representative was present during the meeting.	Specific instances were sought from the sponsoring association. Further, JNCH informed that details of refund of interest was available with the group, for Siddharth Carbochem. However, the re-assessment for refund of interest on IGST was not processed due to filing of SLP in the matter.	Closed
11	**Re-credit issue in reassessment cases:** When the RODTEP and RoSCTL scrips are being utilized, system issues prevent refund.	Deepak Fertilizers	No representative was present during the meeting.	Specific instances were sought from the sponsoring association in the previous meeting. No reply was received.	Closed
12	**Delay in customs clearance at major ports:** Delay in assessment of hazardous and time- sensitive cargo.	Gujarat Chemical Association	Due to detailed scrutiny and multiple queries, there is delay in customs clearance at major ports like Nhava Sheva, Mundra and Hazira. It results in high dwell time specially for Hazardous and	Officers are sensitized regularly through different platforms, not to raise multiple queries. Stakeholders are requested to follow JNCH Public Notice 71/2025 dated 17.09.2025 to reduce queries regarding documentation requirement.	Gujarat Chemical Association

			temperature sensitive cargos. Also, special storage facility for such cargo is limited at Indian Ports. Dwell time is significantly higher than global benchmarks. So, there is need for risk-based assessment and expedited clearance for compliant importers. There should by digitalized and single window clearance.	Even when all the documents are submitted, risk management system may give specific directions to assessing officer based on certain red flags due to requirement of different PGAs. Dwell time is monitored every year through time release study. JNCH has witnessed successive reduction in dwell time over previous years. Dwell may not be comparable with other countries having different tariffs and regulatory regimes. The sponsoring association was requested to provide specific suggestions on the requirement of Port infrastructure.	
13	**<u>Dispute in classification of speciality chemicals, intermediates and mixtures across ports</u>:** There is a variation in assessment practises across ports leading to uncertainty and delays.	Gujarat Chemical Association	1. The trade requested for standardized classification guidelines as there is variation in assessment practices across Indian ports leading to uncertainty and delays. Trade also requested for wider utilization of advance rulings. Further, trade requested for capacity building of customs officers in chemicals classification and laid emphasis on AI driven classification. 2. The trade submitted that in agrochemicals, Technical is classified under CTH 29, whereas in India, it is classified under CTH 38. Also, there is a need for 10-digit classification, as majority of the agrochemical products comes under 'others' category.	1. Classification is already harmonized across the globe, governed by WCO's harmonized system of nomenclature. Classification of imported goods is decided on the basis of elaborate section notes, chapter notes, sub-heading notes, rules of interpretation etc. incorporated in Customs Tariff, which are followed across India. Classification related disputes are mainly due to mis-interpretation. The sponsoring association may like to forward specific cases where varying classification practices are noticed. Further, importers should use the facility of advance ruling to the maximum extent, particularly when a commodity enters the market for the first time. On the issue of capacity building of officers, the sponsoring association was requested to provide available resource	Gujarat Chemical Association

				material pertaining to chemicals sector. 2. Regarding classification between CTH 29 and 38, chapter notes and section notes should be referred. 10-digit classification is a policy related matter and the association may approach CBIC in this matter. If the association thinks that there is need for a new 8-digit tariff line, reference can be made to NAC Chemicals. 3.	
14	**Request to release of Bond and Bank Guarantee**	Dow Chemicals	Details relating to the issue of release of bond and bank guarantee for chemical consignments at JNCH have already been submitted. The bond and bank guarantee were furnished for provisional assessment however, the assessment remains pending thereafter. The trade requested for finalization of BEs and release of bank guarantee.	Verification of COO is pending with DIC, Delhi. The Convenor asked the concerned Commissionerate to look into the matter. Also, NAC Secretariat to send a reminder to TSK/DIC on the issue.	Group 2G, JNCH & NAC Secretariat.

NEW Agenda Points (Annexure-II)					
Sr. No.	**Agenda Point**	**Sponsoring Association**	**Trade Comments**	**Record of Discussion**	**Action Owner**
1	Queries raising by customs on CIB import items under Public Notice dated 17/02/2022	UPL Ltd.	The trade submitted that they have live shipments of yellow phosphorus in compliance with the CIB permit requirements. Even yellow phosphorus is not an insecticide, it is covered under Insecticide act for governing purpose. Query is being raised by Customs that if the supplies of goods mentioned above is coming *via* supplier, the goods should route through the supplier, as per Public Notice dated 17.02.2022. The trade further submitted that usually the product comes to India directly from the source of origin and the documentation and other compliance requirements are routed through the supplier in another country.	Specific instances were sought from the sponsoring association.	UPL Ltd.