मुख्य सीमाशुल्क आयुक्त कार्यालय, मुंबईअंचल-II
Office of the Chief Commissioner of Customs
Mumbai Customs Zone-II
जवाहरलाल नेहरू सीमाशुल्क भवन
JAWAHARLAL NEHRU CUSTOM HOUSE
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Date: 20-04-2026

Record of Discussion of NAC-Chemicals with FAGs and Trade Associations held on 30.03.2026

1. A meeting of **NAC Chemicals** with concerned FAGs and Trade Associations was held on 30.03.2026 **at JNCH, Nhava Sheva**, under the chairmanship of the Convenor, NAC Chemicals and the Chief Commissioner of Customs, Mumbai Customs Zone-II, JNCH.

2. The Convenor, NAC Chemicals made the following observations:

(i). It was observed that a number of Bills of Entry remain unassessed beyond 48 hours. The Convenor emphasized the need for close and continuous monitoring of pendency, as shared daily by NAC Chemicals Secretariat, and directed all senior officers to take immediate steps to liquidate such pendency. Further, it was highlighted that in cases where BEs, after being assessed and given Out of Charge, are subsequently recalled for reassessment or under Section 18A, the system computes pendency from the original date of filing. This leads to distortion in pendency metrics. It was decided that the matter may be taken up with DG Systems for suitable system-level intervention.

[Action owner: NAC Secretariat]

(ii). It was informed that NCTC has directed NAC Chemicals to review CCR instructions. Accordingly, relevant chapters were distributed among various FAGs for submission of their inputs. However, inputs from FAG Mundra and FAG Tuticorin are still pending. The Convenor directed the concerned FAGs to submit their reports by the end of the week.

[Action owners: Mundra and Tuticorin]

3. A detailed presentation on FAG performance for February 2026 was made by the NAC Secretariat, covering key parameters such as queries raised, First Check

orders, BEs pushed to PAG and assessment time.

The following trends were observed:

(i). The percentage of queries raised increased marginally from 22.56% (January 2026) to 22.75% (February 2026).

(ii). Likewise, the overall percentage of BEs assessed under first check has also increased slightly from 5.99 % (January, 2026) to 6.06 % (February, 2026).

(iii). The average assessment time increased from 36.31 hours to 39.73 hours, indicating a need for improved efficiency.

4. Clarifications were sought from specific FAGs where the parameters were not up to mark and remedial measures were discussed.

(i) It was observed that FAGs at Nhava Sheva, Mundra, and Bengaluru recorded relatively high and increasing query percentages over previous month. The Convenor advised all Commissionerates to follow the best practices outlined in Public Notice No. 71/2025 issued by JNCH, and adopt similar mechanisms to reduce avoidable queries. Further, emphasis was laid on capacity building of trade to improve compliance and reduce deficiencies in documentation.

(ii) The Convenor also noted that dwell time had increased significantly in the case of FAGs at Nhava Sheva and Bengaluru. The concerned FAGs were directed to undertake a detailed analysis of the causes and implement corrective measures to reduce dwell time.

5. The agenda points sponsored by the stakeholders were discussed in detail during the meeting. A brief record of discussion, along with actions need to be taken, is placed as 'Annexure - II' (Old Agenda Points). The list of attendees is placed at 'Annexure – A.

This issues with the approval of the Convenor, NAC Chemicals.

Digitally signed by
Kilaru Mahendranadh
Date: 20-04-2026
14:35:44

(Kilaru Mahendranadh)

Asst. Commissioner, NAC Chemicals

JNCH, Nhava Sheva

Encl: Annexure-A, Annexure-II.

Copy to:

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

All Members of Trade Interaction Meeting.

Office copy

Annexure-A

NAC Chemical Meeting with Trade & FAG Held on 30.03.2026

List of Attendees

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.	Shri K Mahipal Chandra	Secretary (NAC) & Additional Commissioner of Customs, Mumbai Zone-II
3.	Ms. Likhita Umare	Deputy Commissioner of Customs, Mumbai Zone-II
4.	Shri Dinesh Kumar	Asst. Commissioner of Customs, Mumbai Zone-II
5.	Shri Rajkumar Mishra	Asst. Commissioner of Customs, Mumbai Zone-II
6.	Shri Kilaru Mahendranath	Asst. Commissioner of Customs, Mumbai Zone-II

FAG members attending the meeting:

Sr. No.	Name	Designation
1.	Shri Alok Singh	Commissioner of Customs, Noida
2.	Shri Kumar Amrendra Narayan	Commissioner of Customs (Import-II), Mumbai
3.	Ms. Vineeta Sinha	Additional Commissioner of Customs, Tughlakabad
4.	Ms. D S Sangeetha	Additional Commissioner of Customs, Chennai Imports
5.	Ms. T Usha Devi	Additional Commissioner of Customs, Tuticorin
6.	Shri T Parry Vallal	Additional Commissioner of Customs, Bhubaneswar
7.	Shri Sanjay Bangartale	Additional Commissioner of Customs, Kolkata
8.	Shri Mukesh Rathore	Additional Commissioner of Customs, Kandla
9.	Shri Neelesh Rautkar	Additional Commissioner of Customs, Mumbai-III
10.	Shri Deepak Zala	Additional Commissioner of Customs, Mundra
11.	Shri Nitish Karnatak	Joint Commissioner of Customs, ICD Bangalore

12.	Shri Shyam Lal	Joint Commissioner of Customs, Cochin
13.	Ms. G Virudambikai	Deputy Commissioner of Customs, Chennai ACC
14.	Shri Harrison Antony	Deputy Commissioner of Customs, Cochin
15.	Shri Shiv Narayan Rajan	Assistant commissioner of Customs, ICD Bengaluru
16.	Shri R. Jones Ferling Raja	Assistant Commissioner of Customs, Chennai
17.	Shri P Murali Krishna	Assistant Commissioner of Customs, Vishakhapatnam
18.	Shri Umesh Dutt	Assistant Commissioner of Customs, Delhi
19.	Shri M. R. Bhatt	Assistant Commissioner of Customs, Kandla
20.	Shri Sundeep Krishna	Assistant Commissioner of Customs, Pune
21.	Shri Ashlesh Maskar	Assistant Commissioner of Customs, Pune
22.	Shri Ranjit Rawool	Appraising Officer, Pune
23.	Shri Naveen K	Appraising Officer, Tuticorin

<u>Representatives from Trade:</u>

S. No	Name (Shri/Ms./Smt.)	Association
1	Hiren Ruparel	BCBA
2	Nirav Thakker	
3	Ganpat Korde	
4	Tej Contractor	
5	Sudip Dey	FFFIA
6	Dushyant Mulani	
7	Harsh J. Lapsia	AILBIEA
8	Jayyant Lapsia	

OLD AGENDA POINTS (ANNEXURE-II)					
Sr. No.	**Agenda Point**	**Sponsoring Association**	**Trade Comments**	**Record of Discussion**	**Action Owner**
1	**Classification issue of Alcohol Ethoxylates:** The issue of classification of two imported alcohol ethoxylates namely **Dehydol LS 1 TH** and **Dehydol LS 2 TH**. Although identical goods from the same supplier had earlier been held classifiable under CTH 3824 by an Order-in-Original of JNCH, Kolkata Customs treated the consignments differently, provisionally assessing them under CTH 3402, alleging misclassification and demanding differential duty. The importer contends that the goods were correctly declared and that such contrary action, despite an existing binding order, creates uncertainty and delays for compliant manufacturers.	AILBIEA	They have submitted that the test report is now available and the importer will be submitting the same for finalization.	Kolkata Customs to take further action based on the Test report.	Kolkata Customs
2	**Unnecessary query raised reg dual use CDSCO NOC** The association has submitted that queries have been raised for the Dual Use CDSCO NOC against BE which are not routed through CDSCO and are not covered under the notified dual use items list issued by CDSCO.	BCBA		As the said queries were raised by RMS-Facilitation Centre, JNCH, the NAC Secretariat to seek clarification from the Pr. Commissioner NS-III, JNCH.	NAC Secretariat

3	**Open examination of all consignments under CTH – 4801** It is submitted that Neutral Publishing House Limited is an authorized importer under the AEO Programme and is entitled to facilitation benefits. However, pursuant to a DRI Circular concerning misuse under restricted CTH-4801 goods, all its consignments are being subjected to open examination. The mandatory transfer of containers to CFS is causing additional costs of approximately Rs. 1,10,000 per consignment (Rs. 11,500 per container plus GST), placing further strain on an already stressed newspaper industry. It is therefore requested that the matter be examined and the consignments be allowed direct port clearance with minimum inspection in accordance with AEO status.	Neutral Publishing House Limited via Kolkata Customs		The matter is under examination by NAC Secretariat.	NAC Secretariat.
4	**Clarification regarding classification of LACTULOSE Concentrate USP/ Lactulose Solutions USP** During investigation, it was observed that the item Lactulose is being imported under different CTH namely CTH 2940-0000, 2942-0090 or 3003-9090. Lactulose is a synthetic sugar with laxative properties and is a disaccharide consisting of glucose and fructose units. In this regard, CTH 2940-0000 is for sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters and their salts, other than products of headings 2937, 2938 OR 2939 whereas 2942-0090 is for other organic compounds. Also, CTH 3003-9090 is for other	Assistant Commissioner of Customs, Gr-5, Delhi (Preventive) Commissionerate, New Delhi	NA	NAC Secretariat to discuss the matter with Kolkata Customs w.r.t. the reply received from Kolkata.	NAC Secretariat and FAG-Kolkata.

	items falling under Medicaments (excluding goods of Heading 3002, 3005 or 3006) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale. Further, in some cases % of Lactulose in the Lactulose concentration-USP is not 100% & contains other ingredients also, wherein it remains unclear whether this purity of Lactulose concentration can be considered as "chemically pure substance".				
5.	**Re-imports Under Notification No. 45/2017:** Re-imports filed under Notification No. 45/2017-Cus are also reportedly facing inconsistencies in assessment under Faceless Groups BILL OF ENTRIES ARE BEING ASSESSED WITHOUT IGST. Members have to apply for re-call and re-assessment for payment of IGST under E- office which again causes delay in clearances. We request you to kindly issue an Advisory for re-call and re-assessment to be done at PAG level only without processing under E-filing.	BCBA		S.O. 01/2026 dated 25.02.2026 has been issued to address the matter to the extent that such BEs can be recalled and reassessed by the AC/DC of PAG, and no prior approval of JC/ADC is needed. Letter to DG Systems in this regard to be sent by NAC Chemicals.	NAC Secretariat.