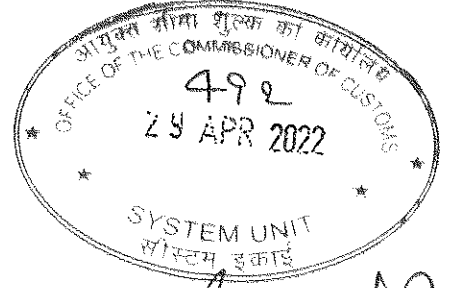


I/582429/2022

भारत सरकार / Govt of India  
वित्त मंत्रालय / Ministry of Finance  
राजस्व विभाग / Dept of Revenue  
दूरभाष / Telephone: 044  
25230371  
फैक्स / Fax : 044 25230371  
ईमेल/Email : commr4-  
cuschn@gov.in



70  
Azadi Ka  
Amrit Mahotsav  
21/4

मुख्य आयुक्त सीमा शुल्क का कार्यालय  
**OFFICE OF THE COMMISSIONER OF CUSTOMS, CHENNAI-IMPORTS**  
सीमा शुल्क भवन, नं.60, राजाजी सालै, चेन्नै 600 001.  
**CUSTOM HOUSE, NO.60, RAJAJI SALAI, CHENNAI 600 001.**

**MINUTES OF THE PTFC MEETING HELD ON 12.04.2022 AT 04.00 PM**

A meeting of the Permanent Trade Facilitation Committee (PTFC) was held on 12.04.2022 at 4.00 PM through Virtual Mode. Shri S. A. Usmani Commissioner of Customs, Chennai –II Import chaired the meeting.

2. The following officers of Import Commissionerate and members of the trade attended the meeting:

S/Shri/Ms

- I. T. Samaya Murali, Additional Commissioner
- II. Manasa Gangotri Kata, Additional Commissioner
- III. NS Parthasarathy, Joint Commissioner
- IV. Lakshmi Narayana B., Joint Commissioner
- V. Divya Mani, Deputy Commissioner
- VI. D.Ramyaa, Deputy Commissioner
- VII. Dilipan .N ,Deputy Commissioner
- VIII. S.Vandana Raj, Deputy Commissioner
- IX. H.G Ravichandran, Assistant Commissioner
- X. B.S Rajanikanth, Assistant Commissioner
- XI. K. Vijay Kumar, Assistant Commissioner
- XII. G. Vikaram Reddy, Assistant Commissioner
- XIII. Ranjit Santhakumar, Assistant Commissioner
- XIV. P.Nageswara Rao, Assistant Commissioner
- XV. J.X. Terance Rodrigo, Assistant Commissioner
- XVI. R.N. Sekar, CCBA
- XVII. S. Padmanabhan, NACFS
- XVIII. Capt. Avinash Ayyar, NACFS
- XIX. Y. Leeladharan, CHENSAA
- XX. Nataraj, Secretary CCBA
- XXI. M. Palaniappan, CCBA

I/582429/2022

XXII. Ameeruddin , CCBA

XXIII. Karthi Keyan , S.P. Apparels

3. Ms. S. Vandana Raj, Deputy Commissioner of Customs welcomed all the members of the Trade who were present for the meeting online. Thereafter, she requested Shri R.N. Sekar, CCBA to explain the points submitted by the CCBA. Each agenda point was explained by Sri R.N. Sekar, CCBA and the same was followed by discussion on the same.

**4. Agenda point 1: ASSESSMENT AND EXAMINATION OF BILL OF ENTRIES:**

'Assessment' has been defined in the Section 2(2) of Customs Act 1962 – as- determination of duty, classification, value, exemption, quantity, origin and any other specific cases which affects the duty/tax.

'Examination' has been defined in the Section 2(17) of customs Act 1962- as - relation to any goods, includes measurement and weight thereof.

The bills of entries being assessed by FAG Officers invariably giving open orders seeking to verify all the details which is supposed to be done by the Assessing Officer.

The examination officer should carry out examination in relation to goods which can be verified quantity and whether the goods are as declared. It is out of scope of the examination officer to carry out the work of the Assessing Officers.

Hence, it is suggested that no OPEN ORDERS should be issued to the examination officers what is supposed to be done by the Assessing Officers and if such open orders are issued the examination officers be instructed to ignore such orders.

**Reply :**

"Assessment" means determination of the dutiability of any goods and the amount of Duty, Tax, Cess or any other sum so payable, if any, under this Act or under the Customs Tariff Act, 1975 (51 of 1975) (hereinafter referred to as the Customs Tariff Act) or under any other law for the time being in force, with reference to-

- (a) The Tariff classification of such goods.
- (b) The value of such goods.
- (c) Exemption or concession of Duty, Tax, Cess or any other sum, consequent upon any notification issued
- (d) The quantity, weight, volume, measurement or other specifics where such duty, tax, cess or any other sum is leviable on the basis of the quantity, weight,

I/582429/2022

volume, measurement or other specifics of such goods;

(e) The amount of duty, tax, cess or any other sum is affected by the origin of such goods;

(f) Any other specific factor which affects the duty, tax, cess or any other sum payable on such goods, and includes provisional assessment, self-assessment, re-assessment and any assessment in which the duty assessed is nil.

As "assessment" includes various aspects and specifically 2(d) where the physical parameters are also to be verified, it is inevitable that the examination orders do constitute the elements of verification by the examination officer for the determination of the value/duty by the Assessing Officer.

Therefore, any Assessment Order given for such verification is well within the ambit of "assessment" and overruling such an assessment order is not maintainable.

**(Point**

**Closed)**

**5. Agenda point 2 : STATUS OF E-OFFICE FILE:**

When the e-File is under process, we are unable to track the file where it is, whether it is with AO or DC or ADC. It is suggested that some mechanism has to be in place to know the status of the e-File -similar like ICEGATE public enquiry or a Counter like TSK can be created exclusively for e-File namely 'e-File Counter'.

**Reply:**

The matter has already been discussed and clarified in the previous PTFC meeting held in Feb 2021 that the processing in e-office is supposed to be much quicker than manual file processing. As far as the tracking of the e-file is concerned, the e-office is an internal matter which comes under purview of NIC and access for tracking of the e-file is limited to officers who has either initiated the e-office file or in dealt in any capacity.

The matter has been examined and suitable measures are being taken to get the status of an e-office file as a facilitation measure.

**(Point**

**Closed)**

**6. Agenda point 3: SOP FOR E- OFFICE FILE PROCESS**

During the manual file process, minor amendments and approvals/Re calls are dealt by AC/DC level and Major files are sent to ADC level, now after implementation of 'E-Office' invariably all files are sent to Higher level for approval, their precious time also consumed, therefore it is suggested that an SOP categorizing the e-office file with jurisdiction level may be issued for smooth

I/582429/2022

clearance.

**Reply:**

Amendments that have revenue implication need to be monitored by the Commissionerate, and for the amendments that do not have revenue implication may be dealt on case to case basis.

E-office processing of such amendments is routed based on case to case basis, as the powers of recalling of a Bill of entry is vested with ADC/JC of the commissionerate which precedes any required amendments of the bill of entry therefore, the e-files are routed through proper officers to get the approvals as required.

Moreover, any inordinate delay in such cases may be brought to the notice of concerned ADC/JC to address the same.

**(Point**

**Closed)**

**7. Agenda point 4: FAG ASSESSMENT:**

FAG Officers after raising 3rd Query, giving first check and after completion of first check bills are assessed with PD. Officers from some locations are adopting this method and forced us to approach PAG for Change of Assessment or deletion of Bond. Some of the details of Bills of Entry attached for your kind reference. These kind of acts of officers are badly delays the clearance, need suitable instruction to the respective FAG location please.

S NO	BE NO	BE DATE	GROUP	NO OF QRY	REPLIED QRY	FIRST CHECK GIVEN BY OFFICER	PROVISIONAL ASSESSMENT	VALID PREVIOUS CUSTOMS LAB TEST REPORT	REMARKS
1	7398273	07.02.2022	2F	3	3	YES	YES	YES	AFTER COMPLETION OF FIRST CHECK / CONCERN FAG OFFICER ASSESS THE BOE UNDER PROVISIONAL
2	7704269	07.03.2022	2F	3	3	YES	YES	YES	AFTER COMPLETION OF FIRST CHECK / CONCERN FAG OFFICER ASSESS THE BOE UNDER PROVISIONAL
3	8030188	26.03.2022	2F	3	3	YES	YES	YES	AFTER COMPLETION OF FIRST CHECK / CONCERN FAG OFFICER ASSESS THE BOE UNDER PROVISIONAL
4	7904339	22.03.2022	2F	3	3	YES	NO	YES	AFTER COMPLETION OF FIRST CHECK / CONCERN FAG OFFICER ASSESS THE BOE UNDER FINAL ASSESSMENT
5	8098217	01.04.2022	2F	2	2	YES	-	YES	LIVE BILL / AFTER REPLYING THE 3 QUERIES FAG OFFICER GIVEN FIRST CHECK

**Reply :**

For the BEs assessed in FAG , such grievances can be resolved with consultation with FAG ports.

(i) On perusal of Bills of Entry in the EDI system, it is noticed that in the first **three bills**, queries were raised by FAO, first check was given with testing under test bond and in the absence of test report goods were released

I/582429/2022

provisionally.

(ii) In **fourth bill** also, queries raised, first check was given and BE assessed finally on the basis of test report of previous consignment as uploaded in the ICES.

(iii) In **fifth bill**, queries were raised by FAO, first check was given with testing and examination report is pending.

**All the Bills are assessed by FAG location at INNSA1**

Moreover "As per para 2.7 (ii) of circular No. 45/2020 - Cus dt. 12.10.2020 " Shri T. Samaya Murali (Additional Commissioner of Customs ) , Import Commissionerate is designated as nodal officer to serve as a single point Interface for the escalation of the grievances in such ports. The details of The nodal officer and his /her contact details viz. tsamay.murali@gov.in Contact No. 8980406196, is available for the same. Regular information exchange by mail and telephonic conversation with the nodal officer of other port is made to resolve the issues in real time.

**(Point**

**Closed)**

### **7. Textile Committee Report and RE bond closure:**

In continuation to the points of delay in FAG assessment, the issues relating to delay in assessment owing to Textile committee report , difficulty in submission of monthly report in newly implemented IGCR rules in system and also for closure of RE bonds were taken up for discussion.

### **Reply :**

In response to the points mentioned supra it was informed that the issue relating to specific closure of RE bond will be taken up with the concerned AC/DC and issues relating to difficulty while uploading monthly report to portal in view of the newly implemented IGCR rules will be taken up at priority on the receipt of the ICEGATE token.

Further, for Delay in assessment owing to the Textile committee report it was advised to intimate Turant Suvidha Kendra to facilitate the same.

**(Point**

**Closed)**

I/582429/2022

The meeting ended with thanks to the Chair.

Signed by S. Vandana Raj

Date: 29-04-2022 16:24:49

Reason: Approved

**(S. VANDANA RAJ)**

**DEPUTY COMMISSIONER OF CUSTOMS  
APPRAISING MAIN, IMPORT COMMISSIONERATE**

**Date:**

To,

All Trade Associations

Copy Submitted to:

1. The Chief Commissioner of Customs, Chennai Zone for kind information.
  2. The Commissioner of Customs  
(ChennaiAirport/Preventive/Export/ACC/ General and Audit)
  3. All ADC/JC/DC/ACs in Chennai Import Commissionerate.
  4. The Deputy Commissioner of Customs, EDI – for uploading in Chennai Customs Website/Intranet of the Zone.
-