भारतसरकार / Government of India
वित्तमंत्रालय / Ministry of Finance
राजस्व विभाग / Department of Revenue

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चेन्नई-II(आयात) सीमाशुल्क आयुक्त का कार्यालय ,
OFFICE OF THE COMMISSIONER OF CUSTOMS, CHENNAI_II(IMPORT)
सीमा शुल्कभवन, नं ६०, राजाजी सालै, चेन्नै-600001
CUSTOM HOUSE, NO. 60, RAJAJI SALAI, CHENNAI – 600 001.

F.No.: **CUS/AG/SO/3/2024-A/M** Date: 29-10-2026

STANDING ORDER NO. 22 / 2026

Subject: Assessment on First Check Basis – reg.

Attention is invited to para 2.3 of Board's Circular No. 45/2020-Cus dated 12.10.2020 wherein guidelines for adopting First Check have been prescribed by the Board.

2. First Check shall ordinarily be resorted to by the Assessing Officers for carrying out assessment in cases of:

a. Old and used machinery/capital goods, provided the Inspection / Appraisement report from the country of export is not available in the format prescribed or is not produced at all or is insufficient as per Circular No. 07/2020-Customs dated 05.02.2020.

b. Old and used goods where examination is essential to determine valuation, classification and other parameters. This does not include cases covered under the second proviso to Section 46(1) of the Customs Act, 1962.

c. Articles of jewellery, precious metals and imitation jewellery where valuation must be ascertained by a jewellery expert.

d. Cases of re-import of goods under various exemption notifications requiring establishment of identity to the satisfaction of the Deputy Commissioner / Assistant Commissioner of Customs.

3. Except the aforementioned four scenarios, all other instances, including FOC (Free of Charge) and temporary import consignments, must ordinarily be resorted to only on Second Check. However, in exceptional instances where the Assessing Officer has genuine reasons to believe that a First Check examination report is required for completion of assessment, i.e., determination of valuation, classification, rate of duty and other parameters relevant for determination of Customs duty, the same may be ordered only with the approval of the Joint Commissioner / Additional Commissioner in the Customs Automated System. This includes cases where the importer himself requests First Check.

4. In cases where an importer requests First Check on a regular basis, the Assessing Officers must take due care that the request is genuine and is not being routinely used to avoid self-assessment. Such requests should be processed with the approval of the Joint Commissioner / Additional Commissioner of Customs in-charge.

5. ACs/DCs and Joint / Additional Commissioners of Customs are directed to ensure compliance with these provisions.

6. Any difficulty in implementation of these directions may be brought to the notice of the Commissioner, Chennai Customs (Import).

N. NARESH
Commissioner of Customs
Import Commissionerate
Chennai Customs

Copy to:

1. The Chief Commissioner of Customs, Chennai Customs Zone.
2. The Commissioner of Customs, Export Commissionerate / Preventive Commissionerate.
3. All Additional / Joint / Deputy / Assistant Commissioners of Customs, Chennai Import Commissionerate.
4. All Assessment Groups / Docks / RMSFC, Chennai Customs.
5. AC/DC, EDI (for uploading on Chennai Customs Portal).
6. Notice Board.
7. Office copy.

Digitally signed by
NARESH NEELAPALA
Date: 29-10-2026
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