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Date:31-10-2025

Public Notice No. 20/2025-26

Subject: Streamlining and expediting assessment in FAG- REG.

Kind attention of Importers, Custom brokers and all other stakeholders is invited towards the provisions of Section 17 of the Customs Act, 1962 which cast the responsibility on the Importer to self-assess the duty liability correctly and to make available all information and supporting documents at the time of filing the Bill of Entry (BE). Further, CBIC Circular No. 45/2020-Cus dated 12.10.2020 also provides guidelines for faceless assessment and emphasizes the need for trade to furnish complete and correct information in the first instance to avoid queries and delays in clearance.

2. A query analysis exercise was carried out by NAC Electric Machinery in respect the Queries raised. This was done in the spirit of trade facilitation so that the query percentage could be kept minimum during the process of assessment. In this exercise, it was observed that a large number of BEs are filed with only Airway Bill/Bill of Lading while mandatory supporting documents such as Purchase Orders, Freight Invoice, Remittance Copy, SVB Orders, BIS/ETA/MTCTE/WPC Licenses, EPR Authorizations (for Plastic, Battery & E-waste) etc. are not uploaded. Thus, Assessing Officers are compelled to raise the query for proper assessment. This results into a slower pace of assessment and clearance of the consignment.

3. In this regard, trade is advised to adhere to the following general instructions for faster assessment and clearance of the goods in Faceless Assessment:-

- I. Ensure that the legible copies of all supporting documents are uploaded in e Sanchit.
- II. Ensure that after uploading the documents in e-Sanchit, they are properly linked with the concerned Bill of Entry, by tagging IRN with the corresponding Bill of Entry for all documents
- III. As far as possible always upload the Catalogue/Technical Write-up/End use/Product data Sheet/User Manual etc. along with picture of the goods which will help the FAGs in verification of self-assessment.
- IV. Documents in support of declared value such as previous BEs, Purchase Order/Contract, Remittance copy etc. whichever is available may be uploaded to assist the proper officer in verification of assessment.
- V. In respect of electric machinery components (e.g., transformers, motors, ferrite cores, PCBs) specific parameters such as wattage, voltage, frequency and functionality may be clearly declared in the BE to aid proper classification.
- VI. Rate of Anti-dumping duty applicable on some items is determined on the basis of the manufacturer and therefore, importers are advised to upload

documents containing manufacturer details.

- VII. The description of the goods should not be very cryptic/technical or vague/incomplete. The 'generic description' column should contain the complete and clear description of the goods including intended use/application of the product. It should not repeat the contents i.e., technical features mentioned in the column 'Description of the goods'. This makes it confusing to assess the BE/items in first instance and may lead to higher dwell time due to possible queries.
- VIII. Whenever duty exemption is claimed under any exemption notification, the conditions of duty exemption should be carefully studied and compliance documents must be uploaded as may be required to demonstrate compliance with the condition. Also, it must be ensured that the goods squarely fall under the category of goods on which such exemption is allowed.
- IX. If the importation of goods requires registration under certain Acts/rules, the same should be completed before filing the Bill of entry and a copy of required certificate should be uploaded in e-Sanchit.
- X. Compliance of BIS standards and uploading necessary registration certificate is very essential for safeguarding country from importation of spurious goods. Importers/CBs are requested to visit the website bis.gov.in and ensure that they have necessary certification, before filing BEs.
- XI. The government has introduced monitoring mechanism on import of Steel, Chips, Non-ferrous metals etc. The Importers and CBs are requested to submit the mandatory information on the designated websites filing of BEs and upload the documents in e Sanchit.
- XII. While uploading the documents on e-Sanchit, Trade and CBs are requested to select the correct code for the documents which is helpful in verification by the proper officer.
- XIII. Whenever a query is seeking specific information/document, it should be replied with relevant and specific answer providing information/documents sought therein. Improper/misdirected replies result in repeated query. The reply to the query raised should be exhaustive, covering all the points raised and the IRN should be mentioned in respect of the uploaded documents.
- XIV. While filing a BE for Provisional assessment under Section 18 of the Customs Act, 1962 due to pending SVB investigation or for any other reasons, it is requested that proper reason for opting provisional assessment must be mentioned.

4. The list of documents required to be uploaded varies as per the Imported goods. Apart from the mandatory documents like Invoice, Packing list and Bill of lading, the documents generally required to be uploaded for BEs pertaining to Group 5ACM are as follows:

- a. Purchase Order/Contract copy
- b. Freight Invoice
- c. Catalogue/Pictorial catalogue of each item
- d. Technical Write-up/Literature and End use of the goods
- e. Country of Origin Certificate

- f. Duly filled Section I, II and III of Form-I, if the Preferential rate of duty is claimed based on RVC content of the originating goods.
- g. Order in Original issued by SVB where buyer and supplier are related.
- h. Copy of shipping Bill and reversal of export benefits claimed during export wherein the re-import notification benefit is claimed.
- i. BIS registration certificate wherein goods fall under the mandatory requirement of BIS. The requirement of BIS for the applicable goods can be viewed at below mentioned links: <https://www.bis.gov.in/product-certification/products-under-compulsory-certification>
- j. MTCTE (Mandatory Testing and certification of telecommunication equipment) certificate wherein goods fall under the mandatory requirement of MTCTE. The requirement of MTCTE for the applicable goods can be viewed at below mentioned links: <https://mtcte.tec.gov.in/phaseWiseProductsList>
- k. WPC/ETA for wireless products
- l. LMPC Certificate under the Legal Metrology Act, 2008 and Legal Metrology (packaged commodity) Rules, 2011 for the goods falling under the purview of LMPC Rules, 2011.
- m. High Sea sales agreement along with sale invoice wherever such sale has occurred.
- n. Extended producer responsibility Authorization for Plastic, E-Waste and Battery
- o. Special Import License of DGFT or any other concerned agency for restricted goods

However, it may be noted that this list is not exhaustive and the Assessment Officer may ask for additional documents depending on the nature of the goods and the necessity of assessment.

This issues with the approval of the Commissioner of Customs, Mundra.

(Dipak Zala)
Additional Commissioner of Customs
Custom House, Mundra

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