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|  | <p>कार्यालय: प्रधान आयुक्त सीमाशुल्क, मुन्द्रा, सीमाशुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421 OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS: CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421. PHONE : 02838-271426/271163 FAX :02838-271425 E-mail id- commr-cusmundra@nic.in</p> |  |
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Sub: Practice of Assessment of Petroleum Products under CTH 2710-m/reg

Attention of all concerned is invited towards the aforementioned subject.

2. Multiple representations have been received from established manufacturers and importers highlighting systemic impediments in the expeditious clearance of legitimate consignments Customs Tariff Items of CTH 27101951 to 27101990 due to mandatory testing requirements.

3. Contemporaneously, substantive intelligence has been collated indicating deliberate mis-classification/mis-declaration strategies employed by certain economic operators, whereby products such as Kerosene (2710 1932), Light Diesel Oil (2710 1943), Automotive Diesel Fuel (2710 1944), and High Flash High Speed Diesel Fuel (2710 1949) are being systematically mis-declared as Fuel Oil (2710 1951), Base Oil (2710 1971) or products declared under CTH 2710 1990 (Mixed/Mineral Hydrocarbon Oil/Off-Specification Fuel Oil/etc.) as corroborated by National Customs Targeting Centre (NCTC) Alerts.

4. Following deliberation and consultation with the National Assessment Centre on Mineral Products (Group 1A), and in consonance with prevailing practices at major custom jurisdictions, a definitive assessment protocol is hereby promulgated with immediate operational effect for products classified under Customs Tariff Heading (CTH) from 27101951 to 27101990.

5. Representative sealed samples shall be drawn and forwarded to the CRCL for testing in the following cases subject to exceptions mentioned at subsequent paras:

(a) All consignments classified under CTH from 27101951 to 27101990;

(b) Any other consignment where the assessing officer has reasonable doubt about the declared classification and description.

Exceptions referred to in Para 5 above are as below:

6. However, in case of manufacturer importer having actual user credentials and overseas supplier also being manufacturer: Bill of Entry shall be finally assessed on second check basis provided the goods are covered under a manufacturer's invoice and a valid Previous Test Report (not more than 6 months old covering the identical goods, grade, specifications, COO and supplier details), subject to the following conditions:

(i)Importer should upload the supporting documents on e-Sanchit substantiating their claim of being manufacture and actual user of the goods and supplier being manufacturer of the goods

and

(ii)Importer should explicitly declare details of relied upon valid Previous Test Report in the Description field of Bill of Entry and upload copy of the same in e-Sanchit.

7. Further, in case of manufacturer importer having actual user credentials and foreign supplier being other than manufacturer: Bill of Entry shall be *provisionally assessed on second check basis* with sample to be tested at CRCL, provided the Importer is having a valid PTR (Not more than 6 months old covering the identical goods, grade, specifications, COO and supplier details), subject to the following conditions:

(i) Importer should upload the supporting documents o n e-Sanchit Substantiating their claim of being manufacture and actual user of the goods

and

(ii) Importer should explicitly declare details of relied upon valid Previous Test Report in the Description field of Bill of Entry and upload copy of the same in e-Sanchit.

8. Further, in case of Importers who are AEO Tier 3/Tier 2 Status Holders, following two situations are addressed:

8.1 the Bill of Entry shall be **finally assessed on second check basis** provided the goods are covered under a manufacturer's invoice and a valid Previous Test Report (not more than 6 months old covering the identical goods, grade, specifications, COO and supplier details)

8.2 the Bill of Entry shall be **provisionally assessed on second check basis** in case the goods are supplied by other than manufacturer and this sample shall be sent to CRCL for testing,

The above two situations in Para 8.1 & 8.2 are subject to the following conditions:

*(i) Importer should explicitly declare details of relied upon valid Previous Test Report (not more than 6 months old from CRCL) **or** the Original manufacturer's certificate of analysis in the Description field of Bill of Entry and upload copy of the same in e-Sanchit.*

(ii) Further, the Original manufacturer's certificate of analysis should encompass all the testing parameters of Standardised Examination Order as applicable.

9. The aforementioned facilitation shall not be applicable as mentioned in Para 6 , 7 and 8 above if:

(a) There exists any specific intelligence against the Importer/Supplier;

(b) The assessing officer has reasonable grounds to suspect mis- declaration;

(c) The Bill of Entry was interdicted by System via RMS/CCR/OGD /Targeters/Interveners/ Rule Instructions.

9.1 Notwithstanding anything contained in the foregoing paras, Customs clearance shall remain contingent upon comprehensive verification of CRCL Test Report/ Original manufacturer's certificate of analysis, requisite Licensing and in compliance with prevailing Import Policy and Allied regulatory frameworks.

10. In case of bulk cargo (vessel bill): The status quo of Provisional Assessment under Second Check basis, as outlined in Board Circular No. 55/2020-Customs dated 17.12.2020, remains in effect, with samples to be sent to CRCL for testing.

11. In all **residual scenarios**, Bills of Entry shall be subjected to **first- check assessment**. Representative sealed samples shall be invariably drawn in duplicate from each consignment as per prescribed procedure for testing at CRCL.

12. It shall be construed as a Standing Order for all officers and staff responsible for the implementation.

13. Further, the Importers and all other stakeholders of petroleum products are expected to adhere to the Import Policy and related Allied Acts, Rules and Guidelines applicable in this domain.

14. Any operational difficulties in the implementation of this Public Notice, may be brought to the notice of the Commissioner of Customs, Customs Commissionerate, Mundra through e-mail ID commr-cusmundra@nic.in.

(Nitin Saini)
Commissioner of Customs
Customs Commissionerate, Mundra

To,

All the officers concerned

All the Trade Associations - for circulation among members

Copy to:

1. The Chief Commissioner of Customs, Ahmedabad Customs Zone, Second Floor, Customs House, Nr. All India Radio, Navrangpura, Ahmedabad for information;
2. The Convener, NAC 1A, O/o the Chief Commissioner of Customs, Bangalore Zone, for information;
3. The Additional Commissioner of Customs, Mundra Customs (Imports);
4. EDI Section, with the request to upload the above Public Notice on official website
5. Notice Board.