

Customs issues shared by EPCs - Action completed

Point No.	Name of EPC	Issue in brief	Short Write-up	Suggestions (main)	Pertains to	Comments (main)
1	ACMA (Automotive components manufacturer Association of India)	The All Industry Rate (AIR) of Duty Drawback is a critical mechanism for neutralizing duties on inputs for exported goods. Following the recent revision via Notification No. 77/2023-Customs (NT), a significant anomaly persists: the drawback rates remain unaligned with the actual duty incidence on inputs, which has risen due to concurrent increases in Basic Customs Duty on key raw materials and components	<ul style="list-style-type: none"> A structural gap now exists between the actual duties paid by manufacturers and the drawback refunded for exports, particularly for auto components (Chapter 87). This disparity directly: <ul style="list-style-type: none"> Ø Erodes Export Competitiveness: Indian exporters are placed at a distinct price disadvantage in global markets, as their net input costs are higher than competitors who benefit from full duty neutralization. Ø Strains Working Capital: Significant funds are blocked in the system as un-refunded duties. This severely impacts the liquidity, operational capacity, and reinvestment potential of manufacturers, especially MSMEs. Impact: This un-refunded duty burden reduces export margins, discourages export-oriented manufacturing, and threatens employment and growth in the critical auto and ancillary sectors. 	<p>Increase in All Industry Rate (AIR) of Duty Drawback for auto components (Chapter 87)</p> <p>Proposed reform</p> <ul style="list-style-type: none"> Proposed Solution: We propose a targeted, data-driven upward revision of the All Industry Rate (AIR) for auto components under Chapter 87. An adjusted rate of 5% is recommended to serve as a more representative rate that accurately reflects the current duty incidence on inputs. <p>Expected Benefits / Outcome</p> <ul style="list-style-type: none"> Benefits from the Reform: <ul style="list-style-type: none"> Ø Restores Export Competitiveness: This reform will immediately neutralize the un-refunded duty component, levelling the playing field and allowing Indian auto component exporters to compete aggressively on the global stage. Ø Unlocks Working Capital: It will provide significant liquidity relief to manufacturers, freeing up critical capital that can be deployed for capacity expansion, R&D, and job creation. 	Drawback	(i) Action completed- Drawback Committee, 2025 submitted its report for review of Drawback rates.

Ø Boosts 'Make in India' & Exports: This directly supports the government's policy objectives by strengthening a key manufacturing sector, encouraging higher domestic value addition, and driving export-led growth.

2	Export Promotion Council for EOUs and SEZ (EPCES)	Customs Related EoDB Issues	<p>1. Unload permission is not available on the second Saturday at CFS as Customs not working on second Saturdays and cargo not offload and lead to storage charges (export)</p> <p>2. Late-night de-stuffing, especially during weekends or continuous Customs holidays, makes same-day delivery nearly impossible. This risks incurring storage charges (e.g., 11:30 PM de-stuffing means subsequent holiday storage is accrued). (import)</p> <p>3. Receipt of cargo in poor packing condition (e.g., damaged/ unseaworthy pallets) and mixed condition without clear labels, identified marks, correct unit names, or PO details. Importer is impacted with CFS storage charges for poor cargo condition. (import)</p>	<p>These challenges may be addressed.</p> <p>1. Unload permission is not available on the second Saturday at CFS as Customs not working on second Saturdays and cargo not offload and lead to storage charges (export)</p> <p>2. Late-night de-stuffing, especially during weekends or continuous Customs holidays, makes same-day delivery nearly impossible. This risks incurring storage charges (e.g., 11:30 PM de-stuffing means subsequent holiday storage is accrued). (import)</p> <p>3. Receipt of cargo in poor packing condition (e.g., damaged/ unseaworthy pallets) and mixed condition without clear labels, identified marks, correct unit names, or PO details. Importer is impacted with CFS storage charges for poor cargo condition. (import)</p>	Cus-IV	Provisions already in place. Outreach to be done with EPCES.
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3	Export Promotion Council for EOUs and SEZ (EPCES)	EoDB issues in automation of IGCR in ICEGATE in respect of EOUs	<p>EPCES has been constantly taking up with the DoC and CBIC/DG Systems the difficulties being faced by the EOUs in automation of IGCR in ICEGATE for EOUs with effect from 25.9.2024. Filing of IGCR3 /3A returns in respect of large no of BEs with many items is still very tedious. Auto-credit of bond based on IGCR3A and IGCR 3 have not yet been made streamlined. Many units have not received their credit of bond. The whole process is very tedious. No clear instructions have been issued to Jurisdictional Customs officers following the automation of IGCR in EOUs in respect of filing of returns for pre and post rollout of automation.</p> <p>EOU scheme guidelines and automation of IGCR in respect of EOUs are not harmonized yet.</p>	<p>These issues should be resolved on priority. Government software system should be rolled out after proper testing and training. Units should not be made to suffer.</p> <p>EOU scheme and automation of IGCR in ICEGATE for EOUs should be harmonious</p>	DG Systems	IGCR has been developed and is Live
4	Sports Goods & Toys Export Promotion Council (SGEPC)	ICEGATE / EDI System Issues	<ul style="list-style-type: none"> • Slow system response or unexpected downtimes, Difficulty in linking or retrieving past documents • Errors in uploading documents or gateway responses not reflecting on time 	<ul style="list-style-type: none"> • Improve server capacity and create real-time status dashboards • Introduce fallback mechanisms when the system is down 	DG Systems	<p>The OOC and LEO copies are emailed to the registered Email ID of the user. Further, there is a Document Download Utility available on ICEGATE portal in which user can select a period of 90 days and download any of the document copies. The documents are uploaded on e-Sanchit</p>

					portal, which can be done 30 days in advance. The document reference number (DRN) can be used for filing of the declaration.	
5	Sports Goods & Toys Export Promotion Council (SGEPC)	Testing & Certification Delays (relevant for toys, sports goods)	<ul style="list-style-type: none"> • Limited testing labs at ports • Long wait times for sample collection • Lack of clarity on requirements for specific products. 	<ul style="list-style-type: none"> • Expand recognized testing facilities at major ports • Introduce time limits for lab testing and sample release • Provide a product-wise list of mandatory certifications in a simplified format 	Cus-III	The CRCL has upgraded its existing 12 laboratories, and financial approval has also been received to establish eight new laboratories at Bhubaneswar (Odisha), Guwahati (Assam), Lucknow (Uttar Pradesh), Bengaluru (Karnataka), Raxaul (Bihar), Mundra (Gujarat), Ludhiana (Punjab), and Jaipur (Rajasthan). With these developments, the time required for testing all types of samples is expected to be significantly reduced.

6	Federation of Indian Export Organisations (FIEO)	Lengthy and cumbersome self-sealing registration/renewal process	<p>The process for obtaining or renewing self-sealing permission is lengthy and varies across Customs formations. Some officers ask for renewal every 3 years, others every 5 years, causing confusion and delays for exporters.</p> <p>Customs should issue clear and uniform instructions on the validity period and renewal process for self-sealing so that all Customs formations follow the same rules</p>	Customs should issue a clearly defined, nationwide SOP governing the approval, validity, and renewal of self-sealing permissions	Cus-IV	Procedural related. Provisions already in place by Circular No. 26/2017- Customs dated 01.07.2017. Outreach with FIEO.
7	Federation of Indian Export Organisations (FIEO)	New system modules introduced without adequate field testing	<p>Systems such as SCMT (EGM Transmission), EKAL ANUBANDH, and RoDTEP modules are introduced without pilot testing, causing disruptions and technical issues.</p> <p>New digital systems should be tested at 1–2 ports first. Only after successful pilot testing should they be implemented across India.</p>	Implement a structured, mandatory pilot-testing framework for any new Customs digital initiative.	Cus-IV, DG Systems	<p>Reply from Cus-IV: Adequate testing and pilot projects are being undertaken before launch of any module. Further, capacity building programmes for all stakeholders are also conducted pre and post launch.</p> <p>Reply from DG (Systems): Issue is Closed.</p>
8	Federation of Indian Export Organisations (FIEO)	AEO/GST registration linked to specific products	AEO and GST registrations should apply to all products handled by the company, avoiding repeated amendments every time new products are added.	Shift from product-specific registration to company-level registration.	DIC	The AEO Certificate is entity based via Circular No. 33/2016-Cus dated 22.07.2016. It is independent of products handled by the entity and is granted based on the demonstrative commitment to supply chain security, satisfactory system for managing their commercial

					records, legal and security compliance. Hence No action is required.	
9	CAPEX CIL (Chemical & Allied Products Export Promotion Council)	Request to avoid 100% inspection of the sawn timber shipments in spite of granting the self-sealing permission by Customs, if otherwise found to be in order.	<p>The Council has been reported by its member-exporters that they are facing an operational challenge consistently at Mundra Port with regards to sawn timber exports in spite of adhering all customs regulations and export procedures. These firms have been granted valid self-sealing permission by Mundra Customs and have been regularly dispatching consignments in full compliance with prescribed norms.</p> <p>However, it is reported that almost all their export shipments have been consistently subjected to Check Package Orders since the commencement of their export activities. This frequent selection have adversely affecting their business operations in the following ways:</p> <ol style="list-style-type: none"> 1. Missed vessel schedules, leading to significant delays in delivery 2. Increased logistical and 	Avoid 100% inspection of the shipments in spite of granting the self-sealing permission by Customs	DG ARM	The issue has been examined by the NCTC. Necessary changes have been made in the RMS, based on this feedback.

			<p>handling costs due to repeated check procedures</p> <p>3. Erosion of our competitive edge in the international market due to delays and uncertainty</p>		
10	ESC EPC (Electronics & Computer Software EPC)	Compliance burden under the IGCR framework	<p>One of the key concerns raised by industry is the heavy compliance burden under the IGCR framework, particularly the requirement of monthly IGCR-3 filing. For many companies, especially MSMEs with limited resources, this becomes disproportionately onerous compared to the scale of their imports. A practical solution would be to simplify reporting by replacing monthly filings with quarterly reporting, except in cases where import volumes are very high.</p>	<p>It is suggested that MSMEs should be given the flexibility to submit a single consolidated annual statement in place of multiple monthly returns, thereby easing compliance without compromising on regulatory oversight.</p>	<p>Tariff Unit</p> <p>Requirement of monthly IGCR-3 filing has already been made quarterly vide Notification no. 07/2025 dated 01.02.2025.</p>

11	ESC EPC (Electronics & Computer Software EPC)	Port Flexibility under Advance Authorisation	<p>The current system of Advance Authorisation (AA) significantly restricts exporters' flexibility by mandating that each authorisation be registered at a specific port. This rigid requirement creates a major operational bottleneck. When an exporter needs to switch the mode of transport for a shipment—for instance, from a sea route to an air route to meet an urgent customer deadline or in response to a sudden change in logistics, such as vessel unavailability—they must seek a special, commissioner-level approval. This process is not only time-consuming but also involves additional paperwork and causes avoidable delays, disrupting the supply chain. For companies dealing with large global clients, where even minor schedule changes can impact delivery commitments, this port specific registration becomes a significant compliance burden, hindering their ability to adapt to unforeseen circumstances and remain competitive in the international market.</p>	<p>To address the limitations of the current Advance Authorisation (AA) system, a more flexible and efficient approach is proposed. The government should grant nationwide port flexibility to all AA holders, allowing them to use any seaport, airport, Inland Container Depot (ICD), or Land Customs Station (LCS) for their imports and exports without needing fresh permissions for each location</p> <p>change. This change would be supported by enabling digital, auto-recognition of AA licenses across all ports via the Indian Customs Electronic Gateway (ICEGATE). By implementing these reforms, the government can significantly reduce transaction costs, improve logistics efficiency, and ensure faster turnaround times for export orders. Ultimately, this reform aligns with the broader goal of enhancing the ease of doing business in India and will strengthen the country's reputation as a reliable and responsive global supplier.</p>	Drawback	<p>(i) Action completed- As per AA notification, importer/exporter can import / export under AA from any port – after its registration at one port;</p>
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12	PHDCC I (PHD Chamber of Commerce & Industry)	No mechanism for bulk-upload of documents	Large importers/exporters face difficulty uploading multiple files individually.	Provide bulk-upload and bulk-download option on ICEGATE for license files, invoices, and compliance documents.	DG Systems	The documents are uploaded on e-Sanchit portal, which can be done 30 days in advance. The document reference number (DRN) can be used for filing of the declaration. Large files can be uploaded in parts
13	PHDCC I (PHD Chamber of Commerce & Industry)	Delay in syncing DGFT license Data with ICEGATE	Updated Advance license / EPCG license details from DGFT do not immediately reflect on ICEGATE, causing delays in assessment and utilisation checking.	Enable hourly API-based synchronisation instead of once-per-day batch updates.	DG Systems	Functionality is already in place, Issue is Closed
14	PHDCC I (PHD Chamber of Commerce & Industry)	Historical SB/BE documents not visible	Old shipping bills, bills of entry, and attachments sometimes do not open or appear as corrupted files on ICEGATE.	Create a data recovery and auto-repair mechanism for older files and provide stable access.	DG Systems	The OOC and LEO copies are emailed to the registered Email ID of the user. Further, there is a Document Download Utility available on ICEGATE portal in which user can select a period of 90 days and download any of the document copies.
15	PHDCC I (PHD Chamber of Commerce & Industry)	Unclear error messages on ICEGATE	Users frequently receive errors like “Invalid Data” or “Error 802” without explanation, making troubleshooting difficult.	Display clear error descriptions and recommend corrective actions for every error code.	DG Systems	Error Code and relevant field details are conveyed in the Negative Acknowledgement file. The List of error code and description is already available on ICEGATE portal for reference

16	PHDCC I (PHD Chamber of Commerce & Industry)	Inconsistent RoSCTL data on ICEGATE	Entitlement value, validity, or script details sometimes appear incorrect or partially updated on ICEGATE, leading to confusion during utilisation and unnecessary delays in assessment.	Enable real-time DGFT-ICEGATE data sync with a manual refresh option for users.	DG Systems	The said shortcomings have been fixed through system enhancements. Issue is closed
17	PHDCC I (PHD Chamber of Commerce & Industry)	No single interface for filing IGCR returns	Users need to rely on manual submissions, leading to delays and data inconsistencies.	Introduce a unified IGCR return filing module that covers import reporting, consumption details, and closure in one place.	Tariff Unit	Return filing modules are already in existence. Moreover, the system is completely electronic, manual intervention is not permissible.
18	GJEPC (Gem and Jewellery Export Promotion Council)	Dwell time	At present some ports publish limited dwell time information for exports and imports, but consolidated port-wise and stage-wise dwell time data for all Customs ports are not made publicly available. This constrains the ability of industry and policy makers to benchmark performance, identify bottlenecks and track improvements in clearance efficiency.	CBIC may publish a consolidated port-wise and stage-wise dwell time dashboard (monthly or quarterly) for all Customs ports. Such disclosure will enable monitoring of logistics performance, identification of systemic delays and data-driven interventions for improvement.	DG Systems	Facility is already available

19	GJEPCC (Gem and Jewellery Export Promotion Council)	Issuance of AEO for eligible exporters of gem & jewellery	Exporters who meet all prescribed conditions and submit complete applications for grant of AEO certificates are facing inordinate delay, with applications remaining pending without decision for long periods, despite apparent eligibility.	A clear, time-bound mechanism should be prescribed, within which an AEO application must either be approved or rejected with reasons. Before rejection, the applicant should be afforded a personal hearing or an opportunity to clarify deficiencies.	DIC	No Action is required as Specific timelines have already been prescribed for processing of AEO application in the Circular No 33/2016-Customs dated 22.7.2016 as amended by Circular No 54/2020-Customs dated 15.12.2020. The AEO status is a grant of accreditation Certificate based on the demonstrative compliances of a business entity. Decision to grant the Certificate is purely an administrative decision based on assessment of the applicant's submission of documents and declarations in respect of the criteria and compliances. Thus, AEO certification is not a statutory right of an entity. Hence granting an opportunity of personal hearing, strictly in a quasi-judicial framework, is not contemplated under AEO program.
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20	GJEPC (Gem and Jewellery Export Promotion Council)	Delay due to split location of appraisal & documentation in hand-carry shipments at Delhi	Members in the Northern Region report delays in clearance of hand-carry imports at Delhi. Physical appraisal of jewellery is conducted inside the airport premises, while related documentation such as Bill of Entry filing, First Check, Out-of-Charge is handled separately at the Import Shed outside the terminal. This split workflow leads to communication gaps and avoidable delays in release of shipments.	To streamline the process and avoid delays, all hand-carry import clearances may be completed within the airport premises itself. Consolidating both physical appraisal and documentation at a single location will improve coordination among officers and enable faster release of shipments.	Delhi Customs Zone	<p>1. In this regard, it is submitted that CBIC has addressed the issue through Circular No. 09/2025- Customs dated 28.03.2025 for streamlining and simplification of procedure for personal carriage of commercial cargo, especially for export/import of gems and jewellery.</p> <p>2. Further, to implement the above circular, Delhi Customs Zone has issued a Public Notice No. 13/2025 dated 26.09.2025 (copy enclosed) detailing the procedure for Import/Export through Personal Carriage Mode in Delhi Customs Zone. Now, the re-imported hand carry jewellery is being cleared from IGI Airport in digital module on Customs EDI System. The process being followed is briefly summarized as below-</p> <ul style="list-style-type: none"> i. On arrival of re-imported hand carry jewellery, the same is being detained by the Preventive Shift Officer at IGI Airport. ii. The importer files a 'Bill
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of Entry' electronically through ICEGATE and then approaches the Preventive Shift Office at 'Red Channel' in IGI Airport for grant of trans-shipment.

iii. The Bill of Entry was to be assessed by the Jewellery Appraiser and AC/DC of IGI Airport. For this, APR and ACL role was allocated to officers of Airport for Group 3A. However, due to Systemic limitation in ICES which limits allocation of ACL role for a group to only one officer at a time, the same was to be frequently re-allocated to AC/DC of ACC Import and IGI Airport which was very inconvenient, time consuming and poses operational difficulties as it resulted in BES pertaining to Gr 3A(PAG) at ACC import being routed to Airport officers and vice versa. Due to above, the assessment process of hand carry jewellery was reverted to being done at ACC Import (Group 3A).

iv. The Preventive Shift officer at IGI Airport has to

			<p>enter Arrival report and grant Trans-shipment (TP) in ICES to the re-imported hand carry jewellery.</p> <p>v. After grant of TP, goods/ 'Bill of entry' start reflecting on ICES for registration examination and 'Out of Charge' by Customs. For this purpose, relevant roles ("AAI" role for goods registration, "INS" role for examination) are assigned to the Jewellery Appraiser at IGI Airport.</p> <p>vi. Jewellery Appraiser (IGI Airport) register the goods online and examines the re-imported goods and electronically enter his report on ICES.</p> <p>vii. Finally, the Out of Charge (OOC) is granted by the Superintendent (ACC- Import Shed), as the JA (IGIA) is unable to grant 'Out of Charge' due to Systemic limitation of SUP role being associated to a warehouse code/CFS code and there is no unique code for IGI Airport</p> <p>3. Following suggestion on</p>
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the System based challenges being faced in implementing of above Public Notice are briefly elaborated as below-

(i) Assessment of Bill of Entry- Hand Carry jewellery pertains to Group 3A. There is a limitation of role allocation of “ACL” role in ICES for any group which can be assigned to only one officer which poses operational difficulty in assessment of hand carry jewellery shipments as mentioned in Para 3(iii) above. Before the issuance of subject PN dated 26.09.2025, vide email dated 15.09.2025 (copy enclosed) and vide letter dt. 17.09.2025 (copy enclosed), Pr.ADG(ICES), DG Systems has been requested to create a new BE Assessment Group with the Group 3A1 so that assessment of the hand carry Bills of Entry can be done by Airport officers. An email dated 18.09.2025 (copy enclosed) was received from JD, ICES, DG Systems mentioning the

new development requirement which was to take at least two weeks' time after approval from Customs Policy wing. In the meantime, an interim arrangement was suggested by Systems, however, as indicated in Para 3 above, the same resulted in operational challenges during assessment. The action is still pending on the above reference/suggestion for creation of new group. Once this new assessment group is created, the Airport officers can be given APR and ACL role for Group 3A1 and thus all hand carry jewellery Bs/E will only come for assessment to Airport officers only.

(ii) Examination of Bill of Entry- A separate warehouse code/CFS code is required to be created to IGI Airport from backend which will allow the registration of goods for hand carry jewellery BE to be done at IGI Airport, Examination report can then be entered by Airport officer declaring that

warehouse/CFS code appropriately and for Out of Charge (OOC), the SUP role can be mapped with the warehouse/CFS code so created, thus, hand carry BE will be given OOC by the Airport officers through SUP role.

This way, both assessment and examination can be handled at IGI Airport by the Airport officers only for hand carry jewellery imports.

4. It is requested that action may be taken on the above suggestions by the DG Systems so that the process of clearance of hand carry jewellery re-import is further simplified and streamlined as per the spirit of the Board circular.

21	GJEPC (Gem and Jewellery Export Promotion Council)	Uniform SOPs at all customs ports	Different Customs ports are following divergent procedures for clearance of gem and jewellery export and import consignments, including for hand-carry and personal carriage. This leads to uncertainty and increases transaction time and cost.	Uniform procedures and SOPs should be framed for clearance of gem and jewellery exports and imports across all ports, in consultation with trade. All ports handling export and hand-carry consignments should be suitably equipped and activated so that exporters from all regions can avail of similar facilitation.	Cus-IV	Provisions already in place by Circular No. 9/2025-Cus dated 28.03.2025. Outreach with GJEPC will be conducted.
22	GJEPC (Gem and Jewellery Export Promotion Council)	Value addition for plain gold jewellery	The HBoP permits export of both mechanised and non-mechanised (hand-made) gold jewellery, but in absence of clear definition and consistent application, Customs finds it difficult to assess value addition norms for plain gold jewellery and often raises queries or seeks additional clarification.	As per HBoP, different value addition norms are prescribed for mechanised and non-mechanised jewellery. Customs assessment should be based strictly on these norms; where the exporter demonstrates that the prescribed value addition for non-mechanised (hand-made) jewellery is achieved, no further clarification should ordinarily be sought.	DGEP	Not Actionable as EPC's request not acceptable. Provisions of Para 4.60 of Handbook of Procedures,2023 issued by DGFT, which prescribe calculation of minimum value addition, under scheme of export of jewellery, need to be scrupulously adhered.

23	GJEPC (Gem and Jewellery Export Promotion Council)	Lack of transparency due to CHA interventions	Exporters often lack direct access to inspection and documentation details, which makes them highly dependent on CHAs. Customs officials ask members not to approach them directly and insist that all communication be routed through CHAs. As a result, CHAs impose long and cumbersome processes on exporters	Enable Exporters to Access parcel status via online portal.	Cus-IV	Customs Act already provides the legal basis for self filing of Shipping Bill by exporters without requiring a CHA. Section 50(1) allows the exporter or anyone authorised by him to present the Shipping Bill.
24	GJEPC (Gem and Jewellery Export Promotion Council)	Shipping bill filling requirement - One day prior	This requirement is sometimes impractical, as shipments depend on last-minute assortments. Additionally, Surat does not have an airport, so it takes an extra 6–7 hours to reach the nearest airport—sometimes even until the next day—which is impractical and leads to unnecessary delays.	Allow same day shipping bill filling	Cus-IV	Provisions already in place. Need outreach with GJEPC
25	GJEPC (Gem and Jewellery Export Promotion Council)	Non-acceptance of region appraiser certificate for 24K gold idols	Certificates issued by the authorised appraiser for 24K idols are sometimes not accepted at ports, leading to re-verification and double handling. This causes significant delay and disruption to the export process. Normally 24 karat gold idols are packed in boxes to avoid damage.	Customs should mandate acceptance of the designated appraiser certificates across ports for uniformity. This can be done for the exporters with Status Holder.	Cus-IV	Provision already existing for Customs Zones to appoint their own panels of authorised appraisers/valuers for gold, jewellery, and precious-metal articles through public notices.

26	FICCI	AEO (Authorised Economic Operator) T-3 Privileges	CBIC Circular No. 33/2016 mandates granting of Let Export Order (LEO) / Out of Charge (OOC) without any scrutiny of documents so that the Direct Port Delivery (DPD)/ Direct Port Entry (DPE) boxes have expeditious clearance to avoid port congestion. Bills of AEO T-3s' are treated in the same manner as the Bills of a Non-AEO with increasing number of queries by RMSFC officers which puts a lot of stress on the scheduled production lines / Export Delivery Commitments to Overseas Buyer.	The mandate in the CBIC Circular in Granting of LEO / OOC may be strictly adhered in line with the concept of Onsite-PCA based clearances	DIC	No action is required as AEO T2 and T3 certificate holders are eligible for Automated OOC since 01 January 2025. (Circular No 01/2025-Customs dated 1.1.2025).The issue of auto LEO involves policy decision which can be taken by the Board.
27	FICCI	AEO (Authorised Economic Operator) T-3 Privileges	CBIC Circular No. 33/2016 mandates all custom houses to appoint CRM as SPOC to assist the AEO Entities in getting the procedural and operational issues resolved. While CRM's are appointed by Custom Houses, the assistance required by the AEOs are seldom available.	i)Details of CRM's with their contact details may be adequately published through Out-reach programs ii) Necessary support are given to the AEOs at the respective custom houses.	DIC	The contact details of CRMs are available on AEO India website. Further, CRM details are shared during the outreach program conducted by the DIC. No action required in this. It is proposed to designate a CRM in each Custom Commissionerate so as to provide better and faster support to the AEOs. This may be done by way of an administrative order. Presently, a single CRM is designated for a cluster of Customs

Commissionerate, which makes it difficult for the CRM to ensure effective and timely support in cases pertaining to other Custom Commissionerates. To increase the effectiveness of the CRMs, a taskforce may be constituted to assess the gaps and problem areas.

Generalized Approval for Import of Goods under MOOWR without Item/HSN Restrictions

At present certain jurisdiction of Customs Department while issuing the MOOWR License to the importers are enclosing an annexure of goods (input & capital goods) with remarks that only the items listed in annexure can be imported under the MOOWR Scheme to carry out manufacturing and other related operations in the said warehouse u/s 65 of the Customs Ac. This list of goods is prepared on the basis of basic inputs/raw material/ & capital goods requirement details provided by the importers at the time of filing the MOOWR application.

However, once the importer manufacturer starts the operation, they are often required to import other raw material/consumables/ capital goods which are not part of the initial list and hence are not able to take full benefit of the scheme.

At the time of seeking bonded warehousing license, it is practically not possible to envisage all goods which would be imported (including HSN classification thereof) and used for manufacturing and related operations. Further neither section 65 nor the circular

Instruction may be issued to the field formations that MOOWR license should be granted without any restrictive list of items. The imports having MOOWR License should be allowed for all inputs/capital goods which are required for carrying out manufacturing and other related operations in Bonded warehouse u/s 65 of the Customs Act.

Cus-EP

There is no such restriction on the items . Any change in nature of operations require to be informed to the commissioner is the only obligation

34/2019 dated 1st Oct'2019 prescribing MOOWR regulations prescribes any such restriction for the importer.

Further, there has been challenges related to amendment for every new item as every time the importer has to import a new item, they have to approach the jurisdictional officer for amendment of annexure for the new item for import and by the time amendment is given, the import is already complete without MOOWR benefit.

Currently, importers must declare every import item and its specific HS code along with the proposed port of import in advance; and any variation can lead to disputes, wherein customs officers may deny duty exemption.

Providing the extensive list of HS items can be practically difficult to envisage in advance.

For example, in case of garments, prior intimation of exact/ specific HS codes of several raw materials is a concern since

- o Notification 050/2017-Cus (S. Nos. 257 & 257B) that allows duty-free clearance for items such as lining & interlining materials itself provides a general description rather than exact HS codes at 8 digits .

- o HS codes for fabrics depend on technical characteristics that can only be accurately classified once shipments arrive.

Incorporate a mechanism under the IGCR portal's prior intimation module to allow furnishing details of inputs in the manner as prescribed in the Notification, in place of furnishing specific HS code wise item details at the time of bond execution with the Export Promotion Cell.

The IGCR portal's "Prior Intimation" (IGCR-1) module be modified to provide flexibility in declaring the import items in line with the relevant exemption notification.

Particularly in the apparel industry, it is recommended that the module may permit entry of "Any Chapter" or general product description in the Chapter/Heading/Sub-heading/Tariff Item column. This will align the portal's functionality with the wording and intent of the exemption notification, which allows declaration of items under a general description rather than a specific HSN code.

IGCR portal is completely electronic. No manual intervention is permissible. Rules are same for every sector; any changes for specific sector may lead to request from several other sectors. As per IGCR rules one-time prior intimation of the imported goods via IGCR-1 is required for details such as: importer's premises, job-worker premises (if any), tariff classification (CTH) of goods, nature of use (manufacture / job-work / specified end-use), etc. Moreover, IGCR Rules 4(2) provides that such information may be updated on the common portal in case of a change in the details furnished in Form IGCR-1. Prior intimation helps Customs Authorities to examine the detail of import in advance as well as importer in filing B/Es. It is helpful in monitoring the imports for specified end use. Any change in Prior Intimation Module where furnishing specific HS code-wise item details are

not mandatory, may lead to ambiguities in ascertaining the nature of goods that are imported for specified end use.

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FICCI

Extend benefit of custom duty exemption for Asia Pacific Trade Agreement (APTA) in case of third-party invoicing

At times, goods are imported at concessional rate of Basic Customs Duty from an FTA partner country, however commercial Invoice is raised from a third country. This is known as Bill to Ship to Model. Customs Circular No. 53/2020-Cus., dated 8-12-2020 issued by CBIC prescribes that benefit of concessional Basic Custom Duty will be allowed for wholly originated goods even in case of Third-Party Invoicing provided Preferential Certificates of Origin is made available. This is clarified specifically with respect to Duty Free Tariff Preference Scheme for Least Developed Countries. However, where Bill to Ship to is effected through Asia Pacific Trade Agreement (APTA), benefit of Basic Custom Duty is being disallowed by Customs field formation as Circular only deals with Duty Free Tariff Preference Scheme for Least Developed Countries. Law position is applicable for all cases of Free Trade Agreements & liberal interpretation may be given to Circular. Moreover, for APTA (Not. No. 94/2006-Cus NT dated 31-8-2006), in Notes for completing COO, it has been stated as under:

The benefit of custom duty exemption for APTA may be extended to both Wholly Originated goods as well as regional value content based originating goods, in case of 3rd party invoicing since Customs Not. No. 94/2006 specifically covers the same and by applying contents of Circular No. 53/2020 in a liberal manner. It is further requested that benefit of FTAs (should be extended in case of third-party invoicing for all FTA's and for both Wholly Obtained goods and regional value content based originating goods since there is no restriction on claiming benefit either under FTA's or Customs Exemption Notifications.

Cus-EP

The facility for allowing third party invoicing is already admissible and recognised under rules of origin. (Not. No. 94/2006)

-- "Box 2 Goods Consigned to:
Type the name, address and country
of the importer. The name must be
the same as the importer described
in the invoice. For third party trade,
the words 'To Order' may be typed.
The use of term "Third Party
Trade" means - Third Country
Invoicing or where there are three
parties involved". Thus, it appears
to us that benefit should be
available directly in terms of
Governing Notification in case of
3rd Country invoicing.

31	FICCI	Develop mechanism to provide an interface between DGFT and Customs - cancellation of bond	Exporters manually submit Export Obligation Discharge Certificates (EODC) issued by DGFT to jurisdictional Customs for verification and bond cancellation. Customs officers manually match export data, verify compliance, and update bond closure in the system. This leads to delays, duplication of work, and potential human errors. No unified digital trail exists for authorisation utilization, exports made, and EODC issuance.	Process for filing of EODC and clearance of various bonds including advance authorizations, IGCR etc. should be digitalized with no intervention of officers. This would reduce error and delays and enhance transparency and overall efficiency for exporters.	Drawback, DG Systems	With effect from 01.04.2022, EODC is being transmitted online by DGFT system to CAS. Further, module/implementation level inputs in this regard may be sought from DG Systems.
32	CHEME XCIL	Excessive Tariff Breakdown	Customs duty tariff has too many components; final total duty H.S. Code-wise is not clearly reflected.	Publish a simplified “Total Duty Rate Chart” for each HS Code to avoid confusion.	DG Systems, TRU	Customs Tariff is already available on the CBIC Portal for reference along with duty calculator. Aspect related to further simplification can be examined by TRU of CBIC
33	CHEME XCIL	Delay in Refund of Duty Paid Under Protest	Refund files remain pending without clear timelines.	Introduce defined timelines for disposal of refund applications.	Cus-IV	Timelines already defined by Circular No. 5/2025-Cus dated 17.02.2025. Delay related.
34	CHEME XCIL	Non-Availability of Officers especially during festival season and year end period	Shortage of officers during peak times causes delays in examination and assessment.	Deploy adequate officers and position them shift-wise.	Cus-IV	Provisions already in place (24X7 clearance) by Circular No. 31/2018-Cus dated 05.09.2018 and Holiday rosters. Delay Related
35	CHEME XCIL	No Activity Timelines Like DGFT	No defined deadlines exist for Customs actions, leading to delays and corrupt practices.	Introduce DGFT-style timelines for every defined activity.	Cus-IV	Timeline and custom Process related. Procedures are already in place.

36	CHEME XCIL	ICEGATE/EDI System Errors	Frequent system failures cause delays in filing and clearance.	Strengthen EDI infrastructure and maintain 24/7 technical support.	DG Systems	ICEGATE Portal available is more than 99.9%. The only non-availability is for scheduled downtime, and same are well published.
37	CHEME XCIL	Complex Clearance Process	Multiple steps and approvals make clearance slow and expensive; leads to detention/demurrage.	Simplify procedures and introduce risk-based clearance with reduced checks.	Cus-IV	Provisions already in place. Outreach shall be conducted with CHEMEXCIL
38	CHEME XCIL	Strict Hazardous Cargo Compliance	Hazardous/chemical cargo undergoes additional scrutiny causing delays.	A dedicated “Hazardous Cargo Cell” should clear such shipments on priority to prevent accidents, risks.	Cus-IV	In accordance with Circular 49/2018-Customs and the CBIC Disposal Manual, 2019, hazardous cargo is required to be identified, segregated, and disposed on priority due to inherent risks to safety and the environment. The existing framework already provides for a Disposal Unit to coordinate disposal activities and ensure liaison with custodians and authorized treatment agencies.
39	CHEME XCIL	Fear of Raising Objections	Most of the Importers/exporters, CHAs hesitate to point out discrepancies to avoid trouble.	Introduce an anonymous grievance mechanism for complainants.	Cus-IV	Anonymised Escalation Mechanism already exists.

40	CHEME XCIL	Increased CFS Charges	Delays caused by Customs lead to higher CFS storage charges.	CFS charges due to Customs delay must be waived or reimbursed promptly.	Cus-VI	As indicated by the field formations in their reports, the delay in Customs clearance generally happens due to either non-compliance of statutory requirements by EXIM trade or pending NOCs from PGAs. In case the delay happens due to pending investigation, the CFS charges are waived and a waiver certificate is issued by Customs. Further, to reduce delays and strengthen trade facilitation through institutionalized consultation mechanisms, CBIC has recently issued a Circular No. 21/2025- Customs dated 12-09-2025. The circular aims to enhance participation and coordination among stakeholders, including PGAs, through regular CCFC-PTFC meetings.
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41	CHEME XCIL	No Dedicated Query Cell	No system exists for responding to exporter/importer queries promptly.	Establish a “24-hour Customs Helpdesk” at all ports/CFS and reply to be received within 24 Hrs.	Cus-VI	CBIC, vide Circular No. 45/2020-Customs dated 12-10-2020, established Turant Suvidha Kendras (TSKs) at all Customs stations under the umbrella of ‘Turant Customs’ initiative to facilitate faceless assessment and expeditious clearance. TSKs operate 24x7 and also act as a Facilitation Helpdesk at each port for any grievance – related to clearances of the B/E filed in the port. In order to ensure efficiency in functioning of TSKs, a digital portal is being created to monitor timely resolution of grievances or any procedural requirement of trade. Further, for all import-export-related queries or grievances, the ICEGATE Helpdesk serves as an easily accessible online portal that provides prompt resolution.
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42	CHEME XCIL	Classification Challenges - Inconsistent chemical classification across ports	Due to variations in purity, concentration, and chemical formulations, HS classifications differ across customs stations.	Establish a National Chemical Classification Ruling System and maintain a central formulation database accessible to officers nationwide.	Tariff Unit	HS Codes up to the first six digits are harmonized internationally under the Harmonized System (HS) administered by the World Customs Organization (WCO) and are uniformly applied by all contracting parties. Beyond the six-digit level, individual countries are permitted to further sub-classify tariff items, while retaining the original six-digit HS structure. India has adopted an 8-digit classification under its Customs Tariff, wherein differentiation at the 8-digit level is based on specific features, characteristics, composition, function, or other commercially relevant attributes of the goods. Under the Indian Customs framework, classification is primarily based on self-assessment by the importer/exporter, and verification thereof is undertaken on a risk-based basis. Where the Proper Officer is not satisfied with the self-assessment or the declared classification, a speaking order is issued in
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accordance with Section 17 of the Customs Act, 1962. Additionally, the law provides a statutory mechanism of Advance Ruling under the Customs Act, wherein an applicant may seek a binding ruling on the classification of goods. Such rulings are binding on the Department and the applicant for the specific goods and period covered, thereby ensuring certainty and predictability in classification matters. Rulings issued by Advance Ruling Authority are also available on the CBIC website. NACs have been entrusted with responsibility of uniform classification vide circular no. 40/2020 dated 04.09.2020.

43	CHEME XCIL	Physical Examination & Safety Concerns - Hazardous chemicals are subject to multiple physical inspections creating risk and delay (for ISO tanks/Flexi bags)	DG cargo may require sampling, opening, or handling which increases safety hazards and turnaround time.	Implement zero physical examination for AEO/ Status Holders with strong compliance; establish dedicated hazardous cargo examination zones with trained officers.	Cus-IV	The Board has already issued guidelines, time to time, on safety and security of premises where imported or export goods including hazardous cargo are loaded, unloaded, handled or stored, vide Circular Nos. 04/2011-Cus, dated 10.01.2011, 40/2016-Customs dated 26.08.2016, 44/2020-Customs dated 08.10.2020.
44	CHEME XCIL	EDI System Constraints for Chemical Documents - Difficulty uploading large MSDS/TDS files and chemical formulations	ICEGATE often rejects heavy PDFs or complex chemical composition files.	Enable large-file upload capability; add structured data fields for CAS numbers, hazard class, and composition; provide API integration for chemical industry ERPs.	DG Systems	The documents are uploaded on e-Sanchit portal, which can be done 30 days in advance. The document reference number (DRN) can be used for filing of the declaration. Large files can be uploaded in parts
45	CHEME XCIL	High Turnaround Time for Liquid Bulk / ISO Tank Operations - Bulk chemicals and ISO tanks require multiple approvals, sampling, and certifications	This increases vessel berthing time and tanker release delays.	Introduce pre-approval for bulk chemicals, use digital seals, adopt scanner-based clearance, and develop fast-track lanes for ISO tanks.	Cus-IV	Provisions are already in place for scanner based clearance and use of digital seals etc.

46	CHEME XCIL	For some import shipments, the system is defaulting to nominating the consignment to a CFS (Container Freight Station) instead of allowing DPD clearance.	Difficulty in availing DPD (Direct Port Delivery) clearance.	All shipments should default to DPD clearance to ensure faster turnaround.	Cus-VI	CBIC vide Circular No. 04/2021-Customs dated 07-07-2021 has expanded the scope of DPD from entity based (AEO) to Bill of Entry based (fully facilitated BE). The circular provides that all fully facilitated advance Bills of Entry would be granted the facility of DPD, irrespective of whether the entity is AEO status holder or not. The circular also clarifies that this facility is over and above the present system of entity based DPD extended to AEO clients. Further, the suggestion by trade bodies to extend DPD to all shipments is not acceptable due to the potential risk of revenue leakage.
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47	CHEME XCIL	The newly opened Gangavaram port subjects many of our regular import items to scrutiny, physical examination, and sample testing, while these same items receive normal clearance at the existing Vizag port. This requirement is seriously affecting/impairing our operations, despite our status as a Tier 2/5-Star Export House.	Open Examination	Implement standard risk-based clearance procedures (like those at Vizag port) to avoid open examination for regular imports by trusted entities.	Visakhapatnam Customs Zone	<p>Issue relating to Open Examination and Sampling at Gangavaram Port:</p> <p>The issue raised by CHEMEXCIL is general in nature, as no specific details of the consignments that were subjected to physical examination and sample testing have been provided by them. Information and details of such consignments that received differential treatment at Gangavaram Port are being called for to examine whether the facilitation status available to similar consignments at Visakhapatnam Port can also be extended to Gangavaram Port.</p> <p>The suggestion offered by CHEMEXCIL has been noted and will be taken up with DG Systems/Risk Management Division for suitable modification of system instructions. Under the Risk Management System (RMS), every Bill of Entry filed in ICES is processed based on multiple risk parameters such as</p>
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					commodity sensitivity, importer's profile, change of port, among others. While about 90% of Bills of Entry are fully facilitated without assessment or examination, the remaining 10%, as selected by RMS, are subjected to assessment and/or examination.	
48	CHEME XCIL	Delays are experienced when processing statutory amendments to the Bill of Entry (BOE) necessitated by minor typo errors.	Bill of Entry Amendments	Prioritize the processing and approval of BOE amendments to minimize clearance delays.	Cus-IV	Amendments are being processed on priority by all assessment groups.

49	CHEME XCIL	Bills of Entry sent for Faceless Assessment are sometimes not processed on priority by Customs officers, leading to shipment delays and consequential container demurrage Charges.	Lack of priority in the 'Faceless Assessment' process.	Establish a mechanism for the fast identification and priority processing of BOE under the Faceless Assessment system	Cus-IV	Faceless Dwell time related grievance.
50	CHEME XCIL	Due to potential typo or description mistakes, amendments to the Bill of Entry are sometimes necessary, but there is no clear amendment option available for SEZ shipments.	Lack of amendment option for SEZ Bills of Entry.	Provide an alternate and streamlined amendment option for SEZ Bills of Entry.	DG Systems	Facility is already available
51	CHEME XCIL	Due to ICEGATE technical issues in the SEZ module, the Freight, HSS, or miscellaneous amount is sometimes not accurately reflected in the Bill of Entry	ICEGATE technical issues causing reflection errors in the Bill of Entry	Ensure the ICEGATE portal is stable and functions smoothly to prevent data reflection errors.	DG Systems	ICEGATE Portal available is more than 99.9%. The only non-availability is for scheduled downtime, and same are well published.
52	CHEME XCIL	Due to technical issues on the ICEGATE portal in the SEZ module, manual Out of Charge is occasionally generated, disrupting the automated process.	ICEGATE technical issues causing manual Out of Charge generation.	Ensure the ICEGATE portal is stable and functions smoothly to prevent the need for manual Out of Charge procedures.	DG Systems	ICEGATE Portal available is more than 99.9%. The only non-availability is for scheduled downtime, and same are well published. Therefore, there is no reason for Manual OOC.

53	CHEME XCIL	No clarity on Bond Sales transaction – as part activity on manual and part thru system. Hence it takes lot of times. Instead entire system to be thru Icegate .	AEO-T1 holders are allowed DPD facility. Whenever custom raises request for SCANNING of container – DPD port do not allow immediate movement of container . Exporter has to wait for 2 or 3 days & then it moves to CFS. This gets delayed and payment of warehouse etc charges.	<ul style="list-style-type: none"> Customs to allow movement container immediately to Custom X ray machine & from their direct despatch . -For LCL – AEO T1 holders to be allowed quick movement to CFS & destuffing. This will save 4- 5 days as LCL delivery take 8-10 days or even more. 	DG Systems	Matter pertains to Customs Ports. Policy Wing may issue necessary instructions. No role of DG Systems
54	TEXPR OCIL (Cotton Textiles Export Promotion Council)	Customs issue notices despite e-BRCs being available on the DGFT Portal	Customs is issuing notices to exporters for e-BRCs related to Duty Drawback and RoDTEP Shipping Bills, although e-BRCs have already been uploaded on the DGFT portal.	• e-BRC should be automatically linked to the Customs system	Drawback	<p>As stated supra for sl no 33, information in respect of export proceeds realization is in EDPMS as per RBI directions in this regard. CAS and EDPMS are integrated and information of shipping bills and export proceeds realization is exchanged on regular basis.</p> <p>e-BRC has been discontinued as per RBI A.P. (DIR Series) Circular no 109 dated 28.02.2014 (and follow up circulars on this issue).</p> <p>Hence, in view of RBI directions under FEMA, the request to consider eBRC cannot be accepted.</p>

55	TEXPR OCIL (Cotton Textiles Export Promotion Council)	Challenges with EGM (Export General Manifest) and Gateway Processes	Although Shipping Lines file the EGM, the EDI system frequently shows errors especially at remote locations, requiring the EGM to be submitted multiple times. Even after filing through EDI, exporters are still required to follow the old manual EGM process. EGM data often reflects incorrect or confusing details, such as dates appearing earlier than the Shipping Bill filing or vessel sailing.	<ul style="list-style-type: none"> • EGM should automatically fetch accurate, real-time details for each Shipping Bill. • Improving data accuracy and eliminating the need for duplicate manual submissions will greatly streamline the export process. 	DG Systems	SCMTR as well Inland Messages under SCMTR would take care of these issues
56	TEXPR OCIL (Cotton Textiles Export Promotion Council)	'Open Orders' for house-stuffed containers are frequently generated, causing significant operational difficulties and in some cases, leading to missed vessels.	Open Orders are issued multiple times throughout the year, creating substantial challenges in securing timely clearance. When shipments contain more than one product under different HS codes, such orders are generated due to random online selection, often resulting in delays and missed sailings.	<ul style="list-style-type: none"> • When an Open Order is issued and the container contents match the shipment description, clearance should be granted immediately. • For subsequent shipments of the same exporter, such repetitive orders should be avoided, as they amount to unnecessary harassment for genuine shippers. 	DG ARM	<p>The issue related to the risk treatment of factory-stuffed containers was examined. Data regarding shipping bills of factory-stuffed containers was analysed and 82% of such consignments were found to be facilitated. This shows that interdictions are random and not 100%.</p> <p>Further, as per the National Time Release Study, 2025, the average time in case of Seaports, for Regulatory clearance (Arrival to LEO) is 29:36 hours. Whereas, Post-LEO logistics timelines (LEO to Departure) remained high at 157:50:18 hours. Therefore, the issue related to the missing vessel may be not</p>

						arising from the examination of the cargo. Having said the same, this office is still studying the risk treatment strategy for factory-stuffed containers and will take necessary steps to improve facilitation.
57	Indian Oilseeds and Produce Export Promotion Council (IOPEPC)	Improper re-stuffing causing damage to packaging	During re-stuffing under improper conditions, paper bags and multi-wall kraft bags often get torn, weakened or moisture-exposed , causing spillage, contamination and need for repacking, affecting export quality.	Allow minor container rectification instead of full re-stuffing; create hygienic covered re-stuffing zones; follow standard handling protocols; ensure trained supervision.	Cus-IV	Delay related. Outreach to be done with IOPEPC

58	Indian Oilseeds and Produce Export Promotion Council (IOPEP C)	Limited benefits under Authorised Economic Operator (AEO) Scheme for agri exporters	AEO benefits such as Direct Port Delivery (DPD), Direct Port Entry (DPE) and reduced checks are not uniformly extended to agricultural exporters.	Introduce AEO–Agri Fast Track Lane; integrate AEO with Status Holder benefits; conduct AEO awareness drives through EPCs.	DIC	<ul style="list-style-type: none"> i)AEO benefits (Circular No. 33/2016-Cus) are available as per the Tier of AEO Certification and independent of products being imported/exported by the entities. AEOs are eligible for DPD and DPE facilities. ii)The proposed AEO Agri lane is Policy matter and beyond the purview of DIC iii)AEO benefits are available as per the tier of AEO Certification and independent of products being imported/exported by the entity. iv)DIC may conduct outreach programs to conduct AEO awareness drive.
59	Indian Oilseeds and Produce Export Promotion Council (IOPEP C)	Lack of risk-based clearance for compliant exporters	Exporters with a strong compliance history face the same level of scrutiny as others, contrary to global WCO SAFE recommendations.	Create Trusted Agri Exporter List (TAEL); reduce documentation and sampling for compliant exporters.	Cus-IV	Provisions for facilitation already existing for trusted exporters in the form of AEO programme.(Circular No. 33/2016-Cus)

60	Indian Oilseeds and Produce Export Promotion Council (IOPEPC)	High port dwell time and cost escalation	Long dwell times increase demurrage, ground rent and handling charges, affecting export competitiveness.	Publish monthly dwell-time dashboards; set Key Performance Indicators (KSIs); offer incentives for AEO and Status Holders.	NCTF	Annual Time Release Study is published with port-wise data of 18 key ports across port categories. Working Group on TRS and enhancing efficiency under NCTF deals with the issue in coordination with private sector (eg. Industry associations), last meeting was held on 10.09.2025
61	AEPC (Apparel Export Promotion Council)	Routine Container Scanning (DPD)	The continuous selection of AEO-T3 containers for routine scanning significantly increases dwell time and transaction costs, defeating the purpose of Direct Port Delivery (DPD) and CBIC Circular No. 33/2016. The issue stems from the Import General Manifest (IGM) not capturing the AEO status of the ultimate consignee (HBL – House of Bill of Lading Consignee).	<p>Immediate Waiver & System Fix:</p> <ol style="list-style-type: none"> 1. Short-Term: CBIC to issue a strict instruction/Circular granting full waiver from scanning for AEO-T3 containers, and authorize Out-of- Charge (OOC) without requiring an EIR(Equipment Interchange Receipt) copy or consignment-wise waiver permission. 2. Long-Term: Modify the IGM module to mandate the identification of the AEO status of the consignee. 	DG ARM	<p>The selection of containers for scanning is based on risk profiling, and is not being done in a routine manner. AEO T3 clients are given a higher degree of facilitation in line with CBIC Circular No. 33 / 2016 dt. 22.07.2016. As an additional feature, necessary modifications have been recently made to the RMS that will ensure that wherever prior Bills of Entry are filed in accordance with Section 46(1) of the Customs Act, 1962, containers imported by AEO T3 shall be exempted from scanning.</p>

62	AEPC (Apparel Export Promotion Council)	Excessive Scrutiny by RMSFC (Risk Management System Facilitated Check)	Bills of Entry for AEO-T3 entities are subjected to routine scrutiny and an increasing number of queries by Risk Management System Facilitated Check (RMSFC) officers, treating them in the same manner as non-AEOs. This violates the mandate of Circular 33/2016 for granting LEO/OOC without scrutiny to ensure expeditious clearance.	The mandate in CBIC Circular No. 33/2016 for LEO/OOC priority be strictly adhered to, in line with the concept of Onsite Post-Clearance Audit (PCA) based clearances for AEO-T3s.	DG ARM, Cus-IV	Reply by NCTC: The issue raised pertains to queries on RMS facilitated bills of entry. Once the bill of entry is facilitated NCTC has no role to play in this regard. Hence, no response remains to be offered by NCTC in this regard. Reply by Cus-IV: Provisions for facilitation already existing for trusted exporters in the form of AEO programme.
63	AEPC (Apparel Export Promotion Council)	Lack of Priority in Processing (LEO/OOC) (Let Export Order (LEO) & Out of Charge (OOC))	Despite the mandate to prioritize Bills of Entry/Shipping Bills selected for Assessment/Examination, there is no standardized procedure devised by custom houses. OOC is not getting prioritized even upon request, regardless of RMS facilitation status.	Time-Bound Queue Management: All AEO-T3 Bills selected for processing should be queued on the officer's dashboard. Officers must be instructed to process them within a pre-determined time limit (e.g., 2 hours), failing which the bills should be automatically escalated to the Client Relationship Manager (CRM) for immediate attention.	Cus-IV	Procedural and facilitative issue. Outreach to be done with AEPC (Circular No. 33/2016-Cus)

64	AEPC (Apparel Export Promotion Council)	Ineffective CRM (Client Relationship Managers) Mechanism	While CRM (Client Relationship Managers) are appointed as SPOCs (Single Point of Contact), the necessary operational assistance and issue resolution for AEO entities are seldom available, preventing the resolution of procedural and operational issues.	Enhanced Visibility and Support: Details of all CRMs, including direct contact details, be adequately published through outreach programs and official channels, with clear Key Performance Indicators (KPIs) set for the CRMs to actively monitor and expedite AEO clearances.	DIC	The contact details of CRMs are available on AEO India website. Further, CRM details are shared during the outreach program conducted by the DIC. No action required in this. However, to ensure the monitoring, it is proposed that all CRMs gets the visibility of the live BEs of AEOs in their respective ports. This will require appropriate change in systems. A taskforce may be constituted to assess and decide a set of KPIs for CRMs to monitor and expedite AEO clearances.
65	AEPC (Apparel Export Promotion Council)	Unwarranted Demand for Previous Test Reports (Textiles)	Customs routinely insists on Previous Test Reports (PSIC) for every textile material import, covering fabric composition, GSM, and Azo dYes. Given the thousands of non-repeat styles, colors, and blends imported annually. Maintaining such reports for every single shipment is commercially impossible.	Waiver for Certified Exporters: Grant a waiver from mandatory textile testing (fabric composition/GSM/Azo dYes) for AEO-T3 entities and Star Export Houses. These entities are reliable and can certify compliance post-import (PCA).	Cus-IV	Provisions for sample testing is already existing. Delay related grievance (Circular No. 33/2016-Cus)

AEPC (Apparel Export Promoti on Council)	Complicated IGCR Rules for Trims & Accessories	<p>Import of Goods at Concessional Rate of Duty (IGCR) for Trimmings and Embellishments are cumbersome, requiring complex accounting for small items (buttons, tags, beads) that vary by style/size. The absence of a column in the Shipping Bill for IGCR consumption and wastage not being permissible severely burdens exporters.</p> <p>Trimmings and embellishments are allowed under IGCR as duty free but this facility is available only for shipments done under cargo import mode and not under courier import mode.</p>	<p>Self-Certification Model for AEOs:</p> <ol style="list-style-type: none"> 1. Dispense with One-to-One Matching: Replace this requirement with a self-certification of consumption by the importer/AEO. 2. Wastage: Allow a standard 10% wastage in items imported under IGCR. 3. Documentation Simplification: Remove the requirement to mention imported item details on the Shipping Bills and replace quarterly returns with the importer's self-certification. 4. IGCR benefits be extended to intermediate suppliers and deemed exporters. 5. IGCR facility should also be allowed for the imports done under courier mode. 	Tariff Unit	<p>All IGCR forms and returns under IGCR Rules are given/declared by importer. However, the importer has to produce the details before the jurisdictional Customs Officer as and when required by the said officer - this is necessary for monitoring the imports for specified end use under IGCR. IGCR compliance is in respect of Customs Notification for import under specified end use and hence it does not involve any wastage norms. IGCR rules are applicable where the notification so requires. These rules do not prescribe any quantity or value based inputs or outputs.</p> <p>Accordingly there appears to be no requirement of wastage norms in IGCR rules. IGCR benefits are available to those importing goods for specified end use. (Not. No. 74/2022 - Customs (N. T.) dt. 9th September, 2022)</p>
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67	AEPC (Apparel Export Promotion Council)	Misalignment of RBI/Customs EDPMS Records	The customs ICES-RBI-EDPMS records frequently do not reflect the true status of export proceeds realization as they fail to match with the AD Banks' records. This forces exporters to provide manual evidence.	Systemic Synchronization: DG Systems to conduct an urgent review and implement a technical fix for the data mismatch in consultation with the RBI and Bank to ensure accurate, automated realization status reflection.	Drawback, DG Systems	
68	AEPC (Apparel Export Promotion Council)	Manual Bond Release/Cancellation	After obtaining the Export Obligation Discharge Certificate (EODC) from DGFT, the exporter must apply manually to Customs, often being asked to reproduce all export documents and realization certificates—a duplication of effort.	Automated Integration: Since Customs and DGFT systems are integrated, upon the issuance of EODC by DGFT, the bond should be automatically released/cancelled by the Customs system without any further application or documentation from the exporter.	Drawback, DG Systems	With effect from 01.04.2022, EODC is being transmitted online by DGFT system to Customs automated system. Further, inputs in this regard may be sought from DG Systems.
69	AEPC (Apparel Export Promotion Council)	24*7 customs clearance not functioning at major ports	24x7 Customer clearances is not effective even at major port of the country like JNPT.	24*7 customs clearance not functioning at major ports	Cus-IV	Provisions already in place (24X7 clearance) and Holiday rosters. Delay Related

70	AEPC (Apparel Export Promotion Council)	ICEGATE portal's erratic functioning	Even though large number of shipping bills are scrolled-out on Icegate portal, due to erratic functioning of the portal, the same at times do not get reflected in relevant ledger i.e. RoSCTL. Short value in e-scrip, error on the transfer of e-scrip have also been observed by the trade & industry due to the erratic functioning of the Icegate.	ICEGATE portal's erratic functioning	DG Systems	The said shortcomings have been fixed through system enhancements. Issue is closed
71	AEPC (Apparel Export Promotion Council)	Woven Labels Import	Customs demand a test report as Compulsory Compliance Requirement (CCRs) under RMS. It leads to delay of 5-7 days as customs conduct group samples testing in their laboratories. Moreover, customs do not accept the shipper's lab report. This causes delay and affects the export schedule commitments.	Woven Labels Import	Cus-III	As per para of General Notes regarding Import Policy by DGFT, Import of textile articles is permitted subject to the condition that they shall not contain any hazardous dYes. For this purpose, the import consignments shall be accompanied by a pre-shipment certificate from a textile testing laboratory accredited to the National Accreditation Agency of the Country of Origin. In cases where such certificates are not available, the consignment will be cleared after getting a sample of the imported consignment tested & certified from any of the agencies. In view of above, it may be ensured that the shippers's

					lab report, submitted to Customs, must have been issued by a lab appropriately accredited.	
72	AEPC (Apparel Export Promotion Council)	Direct Filing of shipping bills	At present, in Chennai Seaport customs system, there is no provision for direct filing of Shipping Bills to Kattupalli and Ennore gateways. As a result, all cargo shipped via these ports is facing GATEWAY EGM errors, Allowed for Shipment errors, EGM errors in Shipping Bills.	Direct Filing of shipping bills	DG Systems	At present, as per System design, the CFS are attached to the Port location. Thus EGM for goods cleared from a CFS need to be filed at the concerned Port only

73	AEPC (Apparel Export Promotion Council)	Customs RMS (Risk Management System) / CCR (Compulsory Compliance Requirements) System for testing	<p>One of the chronic pains facing by Textile sector is, when import of raw materials which are meant for export production (Fabrics & Lining Fabrics) are being cleared under Advance Authorization or IGCR (Import of Goods under Concessional Rate), the Customs RMS / CCR System often selects the same for testing. Once selected import shipments are opened and sent to laboratories for testing and then lab reports are issued. All of this process adds to the cost and delays in clearance of imported inputs which affects Garment delivery schedule in the overseas market. Even the PSIC (Pre-shipment inspection Certificate) accompanied with Import shipments are not being accepted by the Custom officials.</p> <p>In most cases it is the ultimate buyer from Europe / USA who direct the Indian manufacturer to import specific raw material (fabric) from their nominated suppliers/mills from specific countries.</p>	Customs RMS / CCR System for testing	DG ARM	<p>A high level of facilitation is accorded to Bills of Entry filed under IGCR/ Advance Authorization Scheme. Further, in cases where PSIC is properly uploaded in e-Sanchit by the importer, a substantially higher facilitation level is accorded.</p> <p>As regards the time taken by lab for testing, the same is dependent on CRCL or other authorized labs; where such samples are sent for testing.</p>
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Waiver of three-year operational history condition for AEO- T1 in case of newly established MNCs in India

- As per the current AEO guidelines one of the key eligibility requirements for obtaining AEO-T1 certification is that the applicant must have business activities for at least the last three financial years.
- However, in the recent years, several global multinational corporations (MNCs) have begun establishing new operations and manufacturing facilities in India in line with the Government's "Make in India" and investment promotion initiatives.
- In such cases, though the parent company (overseas) has a long-standing and credible compliance and security record, the newly incorporated Indian entity being recently set up does not yet meet the prescribed three-year operational period condition.
- This becomes a practical challenge, as the new entity is unable to avail the benefits and facilitation under the AEO program (such as faster clearances, reduced examination, deferred duty payment, etc.) during its critical initial phase of setting up operations and supply chain stabilisation.

- i) It is recommended that the three-year operational history condition for grant of AEO-T1 certification be relaxed/waived in the regulations itself for the newly established Indian subsidiaries of MNCs.
- ii) This may however be done with the condition that the entity should hold a similar AEO certification in any other country with which India has an AEO MRA in place. This would enable the facilitation of early AEO certification for such newly established entities, without the need for the discretion to be exercised by the national AEO program manager.

Presently, the discretion to waive off this 3-year period in exceptional cases is vested with the National AEO Programme Manager, subject to physical verification of internal control. (Para 3.1.6 of the Circular no 33/2016 Cus.) . However, in case of T-1 the certification is based on documents submitted by the application. Hence, in absence of physical verification of internal controls, the relaxation as proposed may not be desirable for ensuring the supply chain security and other security compliances of the entity. The AEO Certification is entity based. **No action required.**

75

ASSOC
HAM

Renewal of Authorised Economic Operator(AEO)status & other matters

- The procedure for renewal of AEO Tier 2 & AEO Tier 3 status includes all the checks, including factory visit for verification of processes, as required for initial grant of the status.
- This causes substantial delay in renewal of the AEO status thereby depriving the status holder of the continuation of the benefits granted under the AEO program.
- As a mandatory requirement, when all the necessary checks are conducted and detailed verifications have been done at the time of initial grant, the same may not be again verified during renewal.
- Confirming that the status holder continues to follow the same processes and has not deviated from the same may suffice for grant of renewal.

- i) At the time of considering there new application for AEO Tier 2 and AEO Tier 3 status, carrying out all the checks and verifications again may be done away..
- ii) Instead, renewal may be granted on basis of a self-declaration that the entity continues to maintain the required standards..
- iii) Further, the same can be made to validation as part of Post Clearance Audit or annual review to be undertaken during the validity of the status..
- iv) Further, certain aspects related to legal compliances and fiscal solvency maybe clarified as a part of revisit of the scheme currently under deliberation.

DIC

No action required. AEO program is being implemented under the aegis of WCO safe framework. Verification of AEO compliance standards, once in 5 years/3 years is in line with global best practices. In so far as the issue of delay in renewal of AEO status is concerned, the same would be addressed once the proposal for perpetual validity of AEO status which is under active consideration of policy wing is implemented. AEO program is being implemented under the aegis of WCO safe framework. Verification of AEO compliance standards, once in 5 years/3 years is in line with global best practices. CBIC has entered into various MRAs on the basis of this program. Any dilution/deviation in verification criteria may have ramifications on our commitments with our partner countries. iii) The AEO validation is very specific as per the WCO SAFE framework. It cannot

be a part of PCA.iv)EPC may be requested to submit the Specific aspects of legal compliance and fiscal solvency issues which require clarification, so that the matter may be examined.

76	ASSOC HAM	<p>AEO Certification in case of merger between entities having AEO Tier 2 certification</p> <p>Under Customs Circular No. 33/2016 dealing with Authorised Economic Operator Scheme (AEO), Para 5.3.4 provides as under: "If the legal entity changes, the AEO status holder needs to reapply for AEO in the name of new legal entity."</p> <p>It is submitted that considering the growing M & A activity and Corporate Restructuring in India, there are multiple cases where one entity takes over another entity. In many cases, the successor entity inherits the same infrastructure, compliance systems, and supply chain integrity as the predecessor. Requiring a fresh AEO application not only duplicates effort but also interrupts the continuity of benefits, which are critical for trusted partners in global trade.</p>	<p>. . . i)To hold the spirit of AEO programme, it is suggested that in case both such entities are already enjoying AEO Tier 2 Status, the said status may be continued based on an intimation rather than requiring re-application again. AEO certification may be automatically given in this scenario based on intimation. This would enable both ease of doing business as well as bring down the cost of doing business.</p>	DIC	<p>AEO Certificate is granted to a legal entity. In case of change of legal entity, the existing AEO certificate becomes invalid, and the new entity is required to submit a fresh application for AEO certification. The current procedure necessitates a re-application due to the need for reassessment of key aspects such as: Financial standing of the newly formed entity, Liabilities arising from the merger, and Security protocols and compliance practices post-restructuring. No Action required.</p>
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Need for uniform interpretation of litigation involving disqualifying offenses under the AEO Scheme.

The ineligibility conditions prescribed under the AEO guidelines, with respect to issuance of SCNs in the past three financial years, are being interpreted inconsistently across field formations. In several cases, SCNs or pending litigation under the Customs or CGST Acts are treated as disqualifying, even when such cases arise from procedural lapses or interpretational differences rather than deliberate intent or fraudulent conduct.

A clarification or guidance note may be issued by the to clearly define the scope of disqualifying offenses and specify the nature of litigation that would render an applicant ineligible for AEO certification. This would ensure uniform interpretation across field formations and prevent rejection of applications where the underlying disputes do not involve serious violations.

DIC

The AEO Circular specifies the categories of offences that renders an applicant ineligible for AEO Certification. Further, the terms Forgery and Fraudulently are already mentioned in BNS 2023, Smuggling is defined in Customs Act, 1962. So any fresh definition to these terms may not be required. However, the issue of incotent interpretation by the officers may be tackled by organiing regular training programmes for the officers involved in the AEO related work.

78

ASSOC
HAMStuffing of containers for
export under self-sealing
procedure

Over a period of time, Central Board of Indirect Taxes and Customs (CBIC) has relaxed the procedural aspects pertaining to permission for stuffing of export containers under self- sealing mechanism. As part of the self- sealing procedure, Department has been insisting for submission of multiple documents from all the exporters irrespective of whether the concerned exporter is a status holder or not. The exporters are required to apply for self- sealing for every new premises with the Jurisdictional Authority. The multitude of documents to be submitted includes, GSTR-3B for last 2 Years, GSTR-1 for a Quarter, Details of Directors, PAN of the Company, Directors, Certificate of Incorporation, Bank statement for last 2 years etc.

Further, the list of documents sought are not uniform across Jurisdictional Authorities, leading to multiple correspondences between the Exporter and Authorities for submission and verification of requisite data. This causes operational difficulties and increases the time taken for Export. It may also be noted that most of the information sought from the exporter is already available with

- It is recommended that, appropriate clarification / circular be issued so as to allow the 4 star and above status holders as per Foreign Trade Policy to:
 - Submit minimum standardised documentation alone viz., Agreement with the Warehouse Service Provider/ Manufacturer, Address Proof of the Premises, Declaration only in respect of the additional premises while seeking approval and a centralised repository for documentation is created to avoid resubmission;
 - Submission of the application and supporting documentation through an e-enabled facility in an on- line portal in order to fast forward the process of application submission and its processing by Department in a time bound manner to ensure transparency and greater flexibility to the process.

Cus-IV

Clear provision related to list of documents required for permission of self sealing is existing in circular no. 26/2017.

DGFT / Customs. Hence, submission of the above along with each application is a redundant activity and need to be reviewed.

79	ASSOC HAM	Levy of penalty for non-consumption within specified timelines (Rule 10 – IGCRS Rules, 2022)	<p>Imported goods must be consumed or re-exported within 12 months (extendable by only 3 months). No discretion is provided beyond this period.- Many industries (e.g., Cigarette, Paper & Paperboard) depend on imported raw materials such as acetate tow, filter rods, and pulp, which cannot always be consumed within 12 months due to market fluctuations, bulk order requirements, or delayed product launches.- Current rule imposes duty equal to assessable value and penalty up to ₹2 lakh even though duty has already been paid at import, making it unreasonable.- No provision exists for write- off or destruction of obsolete stocks under responsible supervision.</p>	<ul style="list-style-type: none"> Remove requirement of consumption within 12 months.- Eliminate levy of duty equal to assessable value and ₹2 lakh penalty for non-consumption.- Allow destruction of unutilized stocks under Excise supervision with waiver of duty and penalty, treating this as sufficient compliance.- Permit jurisdictional commissioners to relax timelines and waive penalties where less than 5% of imported goods remain unconsumed. 	Tariff Unit	IGCR rules are same for every sector; any changes for specific sector may lead to request from several other sectors. Time limit for export is as per notification or 1 year if not specified in the notification. A definite Time ensures compliance and monitoring of imports used for specified end use. Timeline of 1 year is also extendable by 3 months to cater to genuine cases. (notification no. 07/2025- Customs NT dated 01.02.2025)
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80	ASSOC HAM	Requirement of Continuity Bond and Security / Surety (Rule 4(3)(b))	Importers must submit a Continuity Bond and Bank Guarantee (BG) equal to the assessable value, even when no concessional duty is availed (e.g., acetate tow, filter rods). Earlier IGCR Rules did not have such requirements. This causes unnecessary compliance burden and cash flow blockage.	<ul style="list-style-type: none"> Allow imports of acetate tow and filter rods (under Notification No. 16/2011) without submission of Continuity Bond and BG. If unavoidable, restrict the value of such Bond and BG to the differential duty amount only. 	Tariff Unit	IGCR rules are applicable in case of availment of notification issued under Section 25 of the Customs Act, 1962, wherever such notification requires observance of such Rules, which inter alia provides full or partial exemption from duty. In these cases, duty exempted is secured by way of bond and Bank Guarantee. Further, the IGCR rules are also applicable in case of availment of a notification issued under Section 11 of the Customs Act, 1962, wherever such notification requires observance of such Rules, providing exemption from any prohibition. In such cases, imports of goods otherwise prohibited is allowed for specified use. Therefore, bond/BG is taken for the value of the goods and not for the any amount of duty saved. The impugned Notification no. 16/2011-Customs (N.T.) has been issued under Section 11 of the Customs Act, 1962 and therefore, Bond/BG is taken accordingly.
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81	PDEXC IL (Powerloom Development & export promotion council)	Lengthy Customs Clearance Due to Documentation	Exporters of textiles often face clearance delays due to excessive documentation requirements, such as the need for both DGFT-issued authorizations with detailed product descriptions and customs shipping bills, which allow only limited characters. As a result, inconsistencies arise and closures are delayed even after exports are complete.	Harmonize product description requirements between DGFT and Customs; allow digital document submission; increase character limit for item descriptions on shipping bills. A Suggestive Common integrated portal, platform where exporter can raise the concern and or the data from each department is available so that DGFT, Customs can ascertain the facts directly and when matter is under consideration / process in any one govt. department, the export is not on hold.	DG Systems	Customs system is already integrated with DGFT through API mechanism. All Licenses issued by DGFT are sent electronically to Customs and are available in Customs system. While filing declaration the Importer/Exporter is only required to fill the License Number in the respective field of declaration
82	PDEXC IL (Powerloom Development & export promotion council)	Customs Server Downtime and Handling Issues	Frequent technical problems in Customs' EDI/server infrastructure cause real-time shipment delays and increased transaction costs (10-12% of value). These are exacerbated during peak periods or LCL shipments	Upgrade server infrastructure, ensure 24x7 technical support, introduce backup clearance channels for critical shipments	DG Systems	ICEGATE Portal available is more than 99.9%. The only non-availability is for scheduled downtime, and same are well published. Further, 24x7 Helpdesk as well as Maintenance team is available

83	PDEXC IL (Powerloom Development & export promotion council)	Difficulty in Surrender/Closure of Duty-Free Authorizations	Exporters with unutilized DFIA/advance authorizations need to provide customs-issued non-utilisation letters, but Customs often hesitates or delays issuing these, blocking timely closure at DGFT.	Allow self-declared digital closure with random audit; issue SOP for timely customs letters; integrate DGFT-Customs backend for automatic status updates.	Drawback/DGFT	Regarding EODC, the Customs Automated system and DGFT system are already exchanging the information automatically through Message Exchange System. Further, manner of closure of AA/DFIA is a policy matter and pertains to DGFT/DOC.
84	ISEPC (The Indian Silk Export Promotion Council)	Digitalization and Automation	1. Implement Electronic Data Interchange (EDI): Transition from paper-based documentation to electronic submission and processing of data (e.g., invoices, packing lists, certificates of origin) to reduce manual errors and speed up clearance; 2. Utilize a Single Window System: Establish a platform where traders can submit all required documentation to a single digital entry point, which then shares the information with all relevant government agencies, eliminating duplicate data entry and streamlining approvals; 3. Automate Duty and Tax Calculation: Use software to automatically determine applicable tariffs and taxes based on the Harmonized System (HS) codes and trade agreements, ensuring		DG Systems	Functionality/Facility is already available. ISEPC uses DGFT portal/IT system for generation and processing of RCMC

accuracy and faster processing;

4. Leverage AI and Machine Learning: Employ AI for risk assessment to identify high-risk shipments, allowing low-risk goods to be cleared quickly without physical inspection, and use machine learning for accurate product classification;

85	ISEPC (The Indian Silk Export Promoti on Council)	Process Streamlining and Harmonization	<ul style="list-style-type: none"> v Adopt International Conventions: v Implement Risk Management Systems: v Introduce Pre-Arrival Processing: v 	<p>Adopt International Conventions: Align national procedures with international standards and best practices, such as those in the World Customs Organization's (WCO) Revised Kyoto Convention (RKC);</p> <p>Implement Risk Management Systems: Shift focus from inspecting every shipment to a risk-based approach, concentrating resources on potentially non-compliant transactions. Physical inspection rates can be reduced to a small percentage (e.g., under 20%);</p> <p>Introduce Pre-Arrival Processing: Allow for the submission and processing of cargo information and declarations before the goods physically arrive, enabling immediate release upon arrival if no issues are found</p>	Cus-IV	Process related and harmonization with certain international standards and best practices.
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86	ISEPC (The Indian Silk Export Promoti on Council)	Transparency and Collaboration:	<ul style="list-style-type: none"> • Increase Transparency: • Enhance Stakeholder Consultation: • Offer Authorized Economic Operator (AEO) Programs: 	<p>Increase Transparency: Publish all relevant regulations, procedures, tariffs, and forms in a timely manner and provide clear enquiry points for the trading community;</p> <p>• Enhance Stakeholder Consultation: Regularly consult with the private sector, customs brokers, and other government agencies to identify obstacles and ensure that simplification measures are effective and meet user needs;</p> <p>Offer Authorized Economic Operator (AEO) Programs: Provide AEO status to compliant traders, granting them simplified procedures and expedited treatment (e.g., fewer inspections, deferred duty payments);</p>	NCTF/D GFT/DIC	Partially Implemented (Live PGAs have implemented enquiry point, PTFC and CCFC meetings held at field formation level and Private Sector participation in key NCTF meetings, BharatTardeNet development is being undertaken by DGFT, Single AEO program development underway) (Circular No. 21/2025-Cus)
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87	ISEPC (The Indian Silk Export Promotion Council)	Capacity Building	<p>§ Invest in Training: § Utilize Customs Brokers and Experts:</p>	<p>Invest in Training: Provide comprehensive training for both customs staff and the trading community to ensure a thorough understanding of new regulations and technological systems.</p> <p>§ Utilize Customs Brokers and Experts: Businesses can partner with experienced customs brokers or freight forwarders who possess specialized knowledge to navigate complexities and ensure compliance effectively;</p>	Cus-VI	<p>For officers' training, the CBIC has a dedicated Training Academy – NACIN, at zonal level with Hqrs at Palasamudram. Officers are routinely nominated to attend specialized training sessions/ programs conducted by NACIN. To enhance awareness and disseminate Customs related knowledge among the trade and other stakeholders, Outreach Programs are organized at the field level. These programs are conducted in close coordination with Customs Brokers and experts.</p>
88	CEPC (Carpet Export Promotion Council)	Prolonged Holding of Shipments for Composition Evaluation	Customs authorities often hold export consignments for composition verification and seek CEPC's intervention for clarification. This process generally takes more than 15 days, causing shipment delays and financial loss to exporters.		Cus-IV	Provisions for sample testing is already existing. Delay related grievance