

Circular No.13/2023-Customs

F. No.450/26/2019-Cus. IV(Pt)
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Indirect Taxes & Customs)

Room No.227B, North Block,
New Delhi, dated 31st of May, 2023.

To,
All Principal Chief Commissioners/ Chief Commissioners of Customs/ Customs
(Preventive) / Customs and Central Tax
All Principal Commissioners/ Commissioners of Customs/ Customs (Preventive),
All Principal Director Generals/ Director Generals under CBIC.

Madam/Sir,

**Subject: Faceless Assessment – Re-organisation of National Assessment Centres
and Faceless Assessment Groups- reg.**

Reference is invited to Circular No.40/2020-Customs dated 04.09.2020 on the constitution of National Assessment Centres (NACs), their roles and responsibilities, the co-ordination to be done by the Co-conveners of the NACs with directorates and Board etc. Further vide para 3.3 and 3.4 of Circular No.14/2021-Customs dated 07.07.2020, NACs and the Faceless Assessment Groups (FAGs) were re-organized to promote specialization.

2. Recently, Board has further reviewed the performance of Faceless Assessment and has deliberated upon certain aspects relating to the functioning and structure of the NACs and FAGs, in view of fresh measures taken in relation to Faceless Assessment such as implementation of Anonymised Escalation Mechanism (AEM) to address grievances in delays in assessments and implementation of Standard Examination Orders to enhance uniformity of examinations. Accordingly, it is proposed to effect the following changes in the scheme of Faceless Assessment.

Changes to NAC Structure:

3. Following changes are made to the structure of NACs :
- a. The number of NACs has been reduced to 8, from the existing 11 (*i.e by merging chemicals I, II and III into Chemicals and by merging Automobiles & Instruments and Misc. products/project imports into Automobiles, Instruments, Misc. products & Project Imports*).

- b. Each of the 8 NACs would now be convened by one Pr. Chief/Chief Commissioner as indicated in column 1 of the Table in the Annexure. (*On the basis of the assessable value of goods imported in the zone in the ascending order*).

Re-organization of Faceless Assessment Groups:

4. In alignment with the changes to NAC, Faceless Assessment Groups (FAG) for different commodities listed in the Column (2) of the table in annexure to this circular has been identified based on the imported goods handled by these goods on basis of assessable value. This is done to further promote specialization.
5. Except for the changes in the NACs stipulated in paras above, the Conveners would be responsible for carrying out all the roles and responsibilities entrusted to Co conveners and outlined in Circular No.40/2020-Customs dated 04.09.2020.
6. The changes informed in this circular would be effective from 15.06.2023 and DG Systems would issue suitable advisory in this regard. Any issue in implementation may be brought to the notice of the Board.
7. Hindi version follows.


(Ananth Rathakrishnan)
Director (Customs)

Annexure to Circular No.13/2023-Customs

(Revision of Annexure I of Circular No.14/2021-Customs dt.07.07.2021)

National Assessment Centres (Revised)

National Assessment Centre (Pr. CC/CC of the Zone) (Revised) & Nodal Commissioners (1)	Faceless Assessment Groups (Chapters covered by Customs Tariff Act, 1975) & FAG from Zones (Revised) Port Code, Zone (2)
<p>Primary Products</p> <p>Convenor- Kolkata</p> <p>Nodal Commissioners - Zones</p> <ol style="list-style-type: none"> 1. Ahmedabad 2. Bengaluru 3. Bhubaneshwar 4. Chennai 5. Delhi 6. Kolkata 7. Mumbai II 8. Thiruvananthapuram 9. Tiruchirappalli (Preventive) 10. Vishakhapatnam 	<p>1 (01-15) – Primary Products 1</p> <ol style="list-style-type: none"> 1. INIXY1, Ahmedabad 2. INKRI1, Vishakhapatnam 3. INCCU1, Kolkata 4. INNSA1, Mumbai II 5. INMAA1, Chennai 6. INNML1, Bengaluru <p>1B (16-26) – Primary Products 2</p> <ol style="list-style-type: none"> 1. INDAH1, Ahmedabad 2. INNSA1, Mumbai-II 3. INVTZ1, Vishakhapatnam 4. INPRT1, Bhubaneshwar 5. INMAA1, Chennai 6. INCCU1, Kolkata 7. INTKD6, Delhi 8. INTUT1, Tiruchirappalli (Preventive) 9. INCOK1, Thiruvananthapuram
<p>Mineral Products</p> <p>Convenor- Bengaluru</p> <p>Nodal Commissioners - Zones</p> <ol style="list-style-type: none"> 1. Ahmedabad 2. Bengaluru 3. Bhubaneshwar 4. Chennai 5. Mumbai I 6. Thiruvananthapuram 7. Vishakhapatnam 	<p>1A (27) – Mineral Products</p> <ol style="list-style-type: none"> 1. INVAD1, Ahmedabad 2. INBOM1, Mumbai I 3. INNML1, Bengaluru 4. INVTZ1, Vishakhapatnam 5. INPRT1, Bhubaneshwar 6. INMAA1, Chennai 7. INCOK1, Thiruvananthapuram

National Assessment Centre (Pr. CC/CC of the Zone) (Revised) & Nodal Commissioners (1)	Faceless Assessment Groups (Chapters covered by Customs Tariff Act, 1975) & FAG from Zones (Revised) Port Code, Zone (2)
<p>Chemicals</p> <p>Convenor-Mumbai II</p> <p>Nodal Commissioners - Zones</p> <ol style="list-style-type: none"> 1. Ahmedabad 2. Bengaluru 3. Bhubaneshwar 4. Chennai 5. Delhi 6. Kolkata 7. Meerut 8. Mumbai I 9. Mumbai II 10. Mumbai III 11. Pune 12. Thiruvananthapuram 13. Tiruchirappalli (Preventive) 14. Vishakhapatnam 	<p>2 (28) – Products of Chemical or Allied Industries - I</p> <ol style="list-style-type: none"> 1. INIXY1, Ahmedabad 2. INNSA1, Mumbai II 3. INKAK1, Vishakhapatnam 4. INMAA4, Chennai 5. INPRT1, Bhubaneshwar 6. INDEL4, Delhi 7. INCCU1, Kolkata 8. INBOM4, Mumbai III
	<p>2A (29) – Products of Chemical or Allied Industries - II</p> <ol style="list-style-type: none"> 1. INIXY1, Ahmedabad 2. INNSA1, Mumbai II 3. INMAA1, Chennai 4. INBOM1, Mumbai I 5. INVTZ1, Vishakhapatnam 6. INCCU1, Kolkata
	<p>2B (30-31) – Products of Chemical or Allied Industries - III</p> <ol style="list-style-type: none"> 1. INMUN1, Ahmedabad 2. INKAK1, Vishakhapatnam 3. INBOM4, Mumbai III 4. INNSA1, Mumbai II 5. INPRT1, Bhubaneshwar 6. INJGD6, Pune 7. INTUT1, Tiruchirapalli (Preventive)
	<p>2C (32-34) - Products of Chemical or Allied Industries - IV</p> <ol style="list-style-type: none"> 1. INNSA1, Mumbai II 2. INMAA1, Chennai 3. INTKD6, Delhi 4. INMUN1, Ahmedabad 5. INBOM4, Mumbai III 6. INCCU1, Kolkata
	<p>2D (35-36) – Products of Chemical or Allied Industries - V</p> <ol style="list-style-type: none"> 1. INNSA1, Mumbai II 2. INMAA1, Chennai 3. INDEL4, Delhi 4. INBOM4, Mumbai III 5. INMUN1, Ahmedabad

National Assessment Centre (Pr. CC/CC of the Zone) (Revised) & Nodal Commissioners (1)	Faceless Assessment Groups (Chapters covered by Customs Tariff Act, 1975) & FAG from Zones (Revised) Port Code, Zone (2)
	2E (37) – Products of Chemical or Allied Industries - VI 1. INNSA1, Mumbai II 2. INMAA1, Chennai 3. INTKD6, Delhi 4. INCCU1, Kolkata
	2F (38) – Products of Chemical or Allied Industries - VII 1. INNSA1, Mumbai II 2. INIXY1, Ahmedabad 3. INCCU1, Kolkata 4. INMAA1, Chennai 5. INBOM4, Mumbai III 6. INDEL4, Delhi
	2G (39) – Plastic Products 1. INNSA1, Mumbai II 2. INMUN1, Ahmedabad 3. INMAA1, Chennai 4. INDEL4, Delhi 5. INCCU1, Kolkata 6. INAPL6, Meerut 7. INWFD6, Bengaluru
	2H (40) – Rubber Products 1. INMAA1, Chennai 2. INNSA1, Mumbai II 3. INMUN1, Ahmedabad 4. INTKD6, Delhi 5. INCOK1, Thiruvananthapuram 6. INCCU1, Kolkata
	2I (41-43) – Leather Products 1. INMAA1, Chennai 2. INNSA1, Mumbai II 3. INDEL4, Delhi 4. INCCU1, Kolkata 5. INWFD6, Bengaluru
	2J (44-46) – Wood 1. INIXY1, Ahmedabad 2. INTUT1, Tiruchirappalli (Preventive)

National Assessment Centre (Pr. CC/CC of the Zone) (Revised) & Nodal Commissioners (1)	Faceless Assessment Groups (Chapters covered by Customs Tariff Act, 1975) & FAG from Zones (Revised) Port Code, Zone (2)
	<p>3. INNSA1, Mumbai II 4. INMAA1, Chennai 5. INCCU1, Kolkata 6. INTKD6, Delhi</p> <p>2K (47-49) – Products made of Wood</p> <p>1. INDEL4, Delhi 2. INMUN1, Ahmedabad 3. INBOM4, Mumbai III 4. INNSA1, Mumbai II 5. INMAA1, Chennai 6. INCCU1, Kolkata 7. INMBD6, Meerut 8. INTUT1, Tiruchirappalli (Preventive)</p>
<p>Textile Products</p> <p>Convenor- Delhi</p> <p>Nodal Commissioners - Zones</p> <p>1. Ahmedabad 2. Bengaluru 3. Chennai 4. Delhi 5. Kolkata 6. Mumbai II 7. Tiruchirappalli (Preventive)</p>	<p>3 (50-70) – Textile Products</p> <p>1. INNSA1, Mumbai II 2. INMAA1, Chennai 3. INDEL4, Delhi 4. INMUN1, Ahmedabad 5. INCCU1, Kolkata 6. INTUT1, Tiruchirappalli (Preventive) 7. INWFD6, Bengaluru</p> <p>3A (71) – Gems & Jewellery</p> <p>1. INDEL4, Delhi 2. INHIR6, Ahmedabad 3. INMAA4, Chennai</p>
<p>Metal Products</p> <p>Convenor-Ahmedabad</p> <p>Nodal Commissioners - Zones</p> <p>1. Ahmedabad 2. Bhubaneshwar 3. Chennai 4. Delhi 5. Delhi (Preventive) 6. Kolkata 7. Meerut 8. Mumbai I 9. Mumbai II 10. Mumbai III</p>	<p>4 (72-73)- Ferrous base metals</p> <p>1. INMUN1, Ahmedabad 2. INMAA1, Chennai 3. INNSA1, Mumbai II 4. INBOM1, Mumbai I 5. INGHR6, Delhi 6. INPRT1, Bhubaneshwar 7. INCPR6, Delhi (Prev) 8. INBNG6, Mumbai III 9. INCCU1, Kolkata</p>

National Assessment Centre (Pr. CC/CC of the Zone) (Revised) & Nodal Commissioners (1)	Faceless Assessment Groups (Chapters covered by Customs Tariff Act, 1975) & FAG from Zones (Revised) Port Code, Zone (2)
	4A (74-83) – Non-ferrous Base Metals 1. INSAG6, Ahmedabad 2. INNSA1, Mumbai II 3. INMAA1, Chennai 4. INGHR6, Delhi 5. INKKU6, Delhi (Preventive) 6. INDER6, Meerut 7. INCCU1, Kolkata
Mechanical Machineries Convenor-Mumbai III Nodal Commissioners - Zones 1. Ahmedabad 2. Bengaluru 3. Chennai 4. Delhi 5. Kolkata 6. Mumbai I 7. Mumbai II 8. Mumbai III	5 (8401-8469) – Machinery & Mechanical Appliances - I 1. INNSA1, Mumbai II 2. INMAA1, Chennai 3. INDEL4, Delhi 4. INBOM4, Mumbai III 5. INMUN1, Ahmedabad 6. INCCU1, Kolkata 7. INBLR4, Bengaluru 8. INBOM1, Mumbai I 5E (8470-8473) Machinery & Mechanical Appliances - II 1. INBOM4, Mumbai III 2. INMAA4, Chennai 3. INNSA1, Mumbai II 4. INBLR4, Bengaluru 5. INDEL4, Delhi 5N (8474-8487) – Machinery & Mechanical Appliances - III 1. INNSA1, Mumbai II 2. INMAA1, Chennai 3. INDEL4, Delhi 4. INMUN1, Ahmedabad 5. INBOM4, Mumbai III 6. INBLR4, Bengaluru 7. INCCU1, Kolkata

National Assessment Centre (Pr. CC/CC of the Zone) (Revised) & Nodal Commissioners (1)	Faceless Assessment Groups (Chapters covered by Customs Tariff Act, 1975) & FAG from Zones (Revised) Port Code, Zone (2)
<p>Electric Machineries</p> <p>Convenor-Chennai</p> <p>Nodal Commissioners - Zones</p> <ol style="list-style-type: none"> 1. Ahmedabad 2. Bengaluru 3. Chennai 4. Delhi 5. Mumbai II 6. Mumbai III 	<p>5A (8501-8516) Electrical machinery</p> <ol style="list-style-type: none"> 1. INMAA1, Chennai 2. INNSA1, Mumbai II 3. INDEL4, Delhi 4. INBLR4, Bengaluru 5. INBOM4, Mumbai III 6. INMUN1, Ahmedabad <hr/> <p>5C (8517-8531)-Communication and related equipment</p> <ol style="list-style-type: none"> 1. INMAA4, Chennai 2. INDEL4, Delhi 3. INBLR4, Bengaluru 4. INBOM4, Mumbai III 5. INNSA1, Mumbai II <hr/> <p>5M (8532-8548)- Micro-electronics</p> <ol style="list-style-type: none"> 1. INDEL4, Delhi 2. INMAA4, Chennai 3. INBLR4, Bengaluru 4. INNSA1, Mumbai II 5. INBOM4, Mumbai III
<p>Automobile and Instruments & Miscellaneous Products</p> <p>Convenor-Mumbai I</p> <p>Nodal Commissioners - Zones</p> <ol style="list-style-type: none"> 1. Ahmedabad 2. Bengaluru 3. Chennai 4. Delhi 5. Hyderabad 6. Kolkata 7. Mumbai I 8. Mumbai II 9. Mumbai III 10. Pune 11. Thiruvananthapuram 12. Vishakhapatnam 	<p>5B (86-87)-Vehicles</p> <ol style="list-style-type: none"> 1. INMAA1, Chennai 2. INNSA1, Mumbai II 3. INGHR6, Delhi 4. INBRC6, Ahmedabad 5. INBOM1, Mumbai I 6. INWFD6, Bengaluru 7. INTLG6, Pune <hr/> <p>5F (88) – Aircrafts</p> <ol style="list-style-type: none"> 1. INCOK1, Thiruvananthapuram 2. INDEL4, Delhi 3. INBOM4, Mumbai III 4. INBLR4, Bengaluru 5. INMAA4, Chennai 6. INNSA1, Mumbai II

National Assessment Centre (Pr. CC/CC of the Zone) (Revised) & Nodal Commissioners (1)	Faceless Assessment Groups (Chapters covered by Customs Tariff Act, 1975) & FAG from Zones (Revised) Port Code, Zone (2)
	5S (89) – Vessels 1. INKAK1, Vishakhapatnam 2. INBOM1, Mumbai I 3. INALA1, Ahmedabad
	5I (90-92) – Instruments & Apparatus 1. INDEL4, Delhi 2. INBOM4, Mumbai III 3. INMAA4, Chennai 4. INBLR4, Bengaluru 5. INNSA1, Mumbai II 6. INHYD4, Hyderabad
	6 (93-98) – Miscellaneous Products/Project Imports 1. INCOK1, Thiruvananthapuram 2. INNSA1, Mumbai II 3. INCCU1, Kolkata 4. INBOM1, Mumbai I 5. INDEL4, Delhi 6. INMAA1, Chennai 7. INHYD4, Hyderabad 8. INBOM4, Mumbai III 9. INBLR4, Bengaluru