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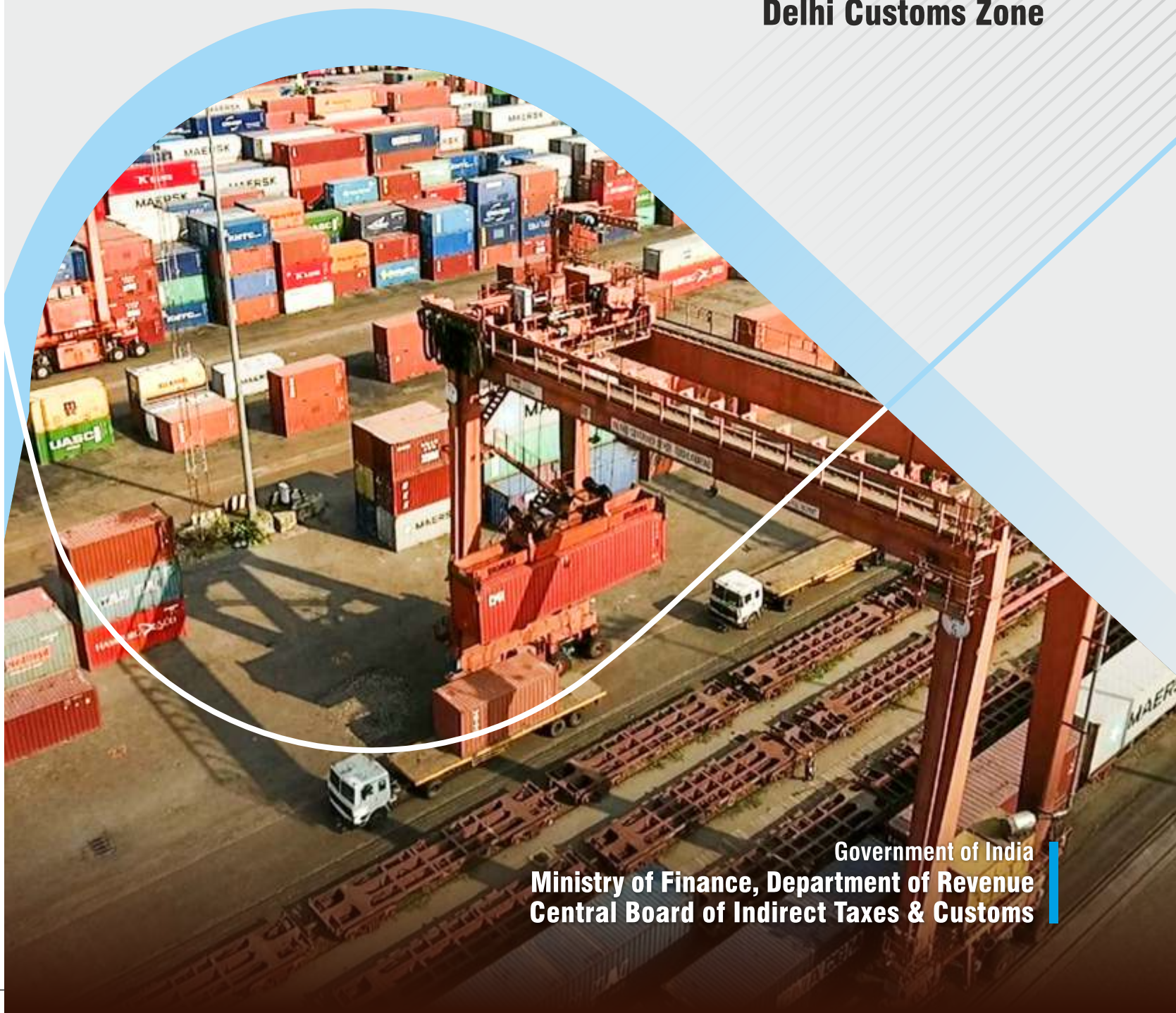


वित्त मंत्रालय  
MINISTRY OF  
FINANCE

सत्यमेव जयते

# TIME RELEASE STUDY 2022

**Inland Container Depot Tughlakabad  
Delhi Customs Zone**



Government of India  
Ministry of Finance, Department of Revenue  
Central Board of Indirect Taxes & Customs





**डी. पी. नागेन्द्र कुमार**  
विशेष सचिव एवं सदस्य

**D. P. Nagendra Kumar**  
Special Secretary & Member



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## MESSAGE

The Central Board of Indirect Taxes and Customs (CBIC) has been at the forefront of process improvements by means of introducing and implementing trade facilitation measures, and has taken the lead to drive reforms among border management agencies and other stakeholders involved in regulating and facilitating trade. I take this opportunity to congratulate ICD Tughlakabad, which has taken a cue from these initiatives towards more efficient Customs by bringing out its own Local Time Release Study for the very first time.

I complement the whole team for bringing out Time Release Study led by Chief Commissioner Sh. Surjeet Bhujabal along with Sh. Sanjay Gupta Pr. Commissioner (Import) and Ms. Limatula Yaden Commissioner (Export) ICD Tughlakabad for a detailed analytical report which will pave the path for further improvement of cargo release time.

I extend my greetings to all officers of both the Commissionerates on this occasion and wish them success in their endeavours.

**Member & Special Secretary**





**संदीप कुमार**

विशेष सचिव एवं सदस्य

**Sandeep Kumar**

Spl. Secretary & Member



सत्यमेव जयते



भारत सरकार

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राजस्व विभाग

केन्द्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड

Government of India

Ministry of Finance

Department of Revenue

Central Board of Indirect Taxes & Customs

## MESSAGE

The Central Board of Indirect Taxes and Customs (CBIC) has continuously endeavoured to improve trade facilitation by bringing improvements in business processes and scaling up digitalisation.

It gives me great pleasure in complimenting ICD Tuglakabad for bringing out their first Time Release Study. The Study is based on sample data comprising of the first seven days of 2022. It shows remarkable improvements over last year in median release time and overall Average Release Time for Imports. It has also brought to the fore areas requiring improvement, which either involve improving the logistics eco-system or through improved coordination with other Government agencies linked to the process of release of goods.

I commend the leadership of Shri Surjit Bhujabal, Chief Commissioner Delhi Customs Zone and the teams of the Import Commissionerate and Export Commissionerate. ICD TKD has been at the forefront of innovation and exploring new technologies for improving compliance and facilitation. They have partnered with Directorate General of System & data Management to pilot the examination scheduling application, which is the next frontier for stakeholder coordination and process visibility. The initiative to explore use of blockchain in managing the bonded goods eco-system, is another first for the CBIC.

I wish the team all success in their endeavour of improving facilitation & compliance.

**Member & Special Secretary**





सत्यमेव जयते

**कार्यालय सीमा शुल्क मुख्य आयुक्त,  
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## FOREWORD

In an attempt to improve their footprints in the global trade, governments across the globe are focusing on measures and processes to reduce the time required for trade-related procedures. In a short span of time, Time Release Study (TRS) which is an internationally recognized tool, has proved to be a strategic tool that has helped Indian Customs to identify bottlenecks in cross border trade and focus on streamlining processes to optimize efficiency. Time Release Study is not only a source of inputs to businesses in improving their business processes, and policymakers for appraisal and review of policies but also serves as a monitoring mechanism for movement towards achievement of National Trade Facilitation Action Plan (NTFAP) targets. Time Release Study also enables assessment of efficiency gaps in supply chain logistics that have a bearing on overall release time of cargo. Other deliverable of the Time Release Study includes expectation of standardization of trade processes in line with international trade processes.

This is the first Local Time Release Study conducted by Inland Container Depot, Tughlakabad. The real utility of Local Time Release studies lies in identification of local level bottlenecks and port led solutions.

I heartily acknowledge the work put in by the officers of both Import and Export Commissionerates in conducting the study and coming out with a measured analytical report and look forward to the implementing of the pointers in the report. I congratulate, Sh. Sanjay Gupta, Principal Commissioner, Imports and Smt. Limatula Yaden, Commissioner, Exports for successfully conducting the Time Release Study for the first time and hope that this study, like other initiatives taken by the port, adds to improvement in ease of doing business for trade across borders.

**Surjit Bhujabal I.R.S**  
Chief Commissioner of Customs



## PREFACE

**“ A thought which does not result in an action is nothing much, and an action which does not proceed from a thought is nothing at all ”**

– Georges Bernanos

Thoughtful actions are the need of the hour for making strategic gains in the overall improvement of any person, society, organisation and even a country.

India has witnessed high level of economic expansion over the last decade and has emerged as a knowledge driven economy. Customs is also focused to become a future ready Department which is more digital, more competitive, more evolved and more agile in guarding the economic border.

The process of self-analysis of the practices, methods and outcomes of any organisation leads the way towards improvements. This is the first Local Time Release Study conducted by Inland Container Depot, Tughlakabad. Time Release studies are being conducted by many countries and apart from informing policy makers, local customs authorities, trade and other stakeholders about possible areas for time trimming, it also facilitates cross learning across Customs formations across India and other customs agencies in cross border trade about best practices. Thus, in addition to being an effective monitoring tool for dwell time, it also serves as a knowledge sharing platform.

The old age adage –

**“What gets measured, gets improved”**

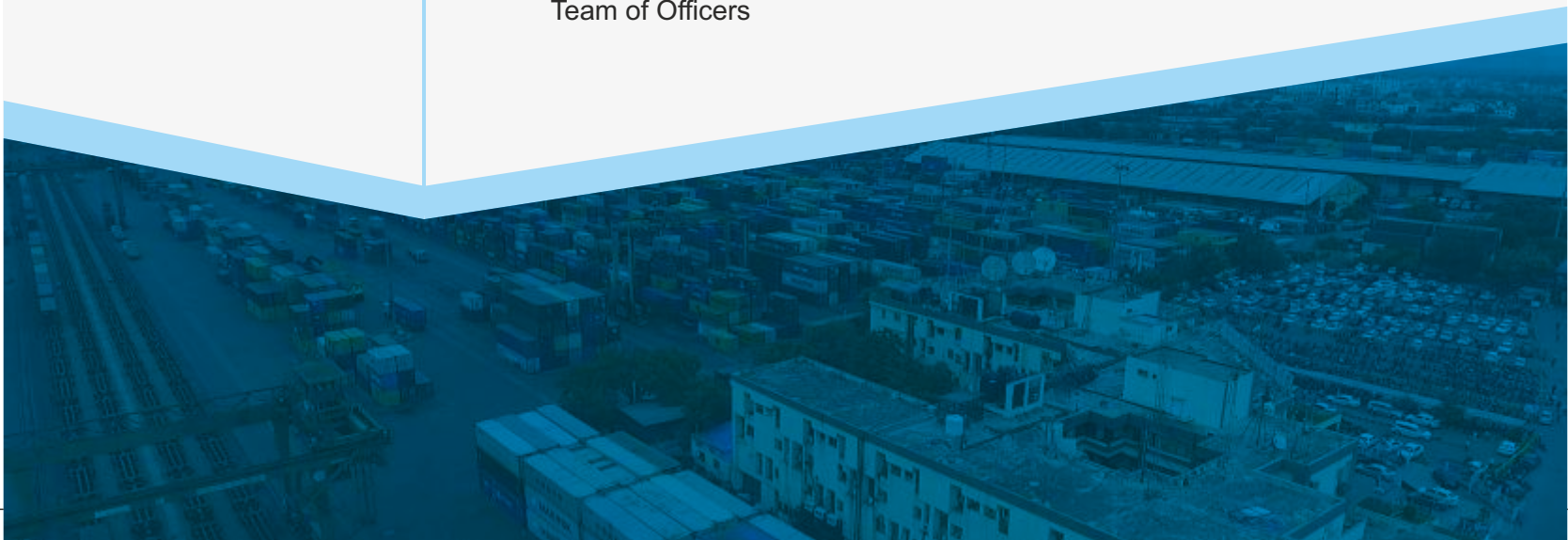
is well reflected in the study, which would create a benchmark of success for the successive officers.

**Pr. Commissioner (Import)**  
ICD Tughlakabad

**Commissioner (Export)**  
ICD Tughlakabad

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## EXECUTIVE SUMMARY

### Import

- i For the purpose of Local Time Release Study, all Bills of Entry filed between 01.01.2022 to 07.01.2022, for which OOC was granted till 07.02.2022, and where entry inward to the containers was granted on or after 1st December 2021, have been considered. The Bills of Entry pertaining to warehousing are included in this local TRS. The Average release time is taken as arithmetic mean of time taken between arrival of cargo and its release into the economy i.e till Customs Out of Charge (OOC). Further as a part of the local TRS, the median release time has also been calculated as Median gives a more holistic picture than Average in cases where the distribution of data is skewed or when there are clear outliers.
- ii The release time is not a linear or binary function but a multi variable function and there are several variables which affect the release time. In the course of the local TRS, seven variables relevant from local point of view have been analyzed. They are level of facilitation, warehousing or home consumption cargo, AEO client status, Participating Government Agencies' NOC requirements, prior or normal bill of entry, FTA benefit availment, bill of entry requiring amendment.
- iii The study has evaluated the effect of each of these variables on the average and median release time and identified certain areas where improvement is required to further reduce release time.
- iv The report also analyzes the impact of shipment size i.e. whether Full Container Load (FCL) or Less than Container Load (LCL) on the release time.
- v To take the TRS a step further, the actual gate out time of cargo from the port after OOC by Customs has also been analyzed with the help of the custodian to evaluate how much time is actually taken for cargo to be handed over to the end user i.e importer.

### Major Findings

- i The Overall Average release time for the year 2022 is 88.5 hrs as against the average release time of 95.5 hrs for the same period in the year 2021, hence there is 7% reduction in release time over last year.
- ii The median release time in 2022 is 52.8 hrs which is very close to the NTFAP target average release time of 48 hrs. Also, there is an improvement of 9 hrs in median release time compared to 2021 i.e. 15% reduction in release time over last year.
- iii The average release time of the fastest moving 81 percent of bills of entry was within NTFAP target of overall 48 hours in 2022 as against 73 percent in 2021.
- iv The increased level of fully facilitated bills of entry from 50% in 2021 to 67% in 2022 has reduced the overall release time.
- v Warehousing bills of entry took 146 hrs in 2022 for release due to the multiple processes/ approval involved before OOC is granted.



- vi The bills of entry involving amendments have a release time of 143 hrs and those involving NOC from Participating Government Agencies (PGA) have a release time of 160 hrs which is much higher than the average release time.
- vii AEO clients have a much lower release time of 56 hrs and therefore AEO status positively impacts the release time as greater level of facilitation is offered to AEO clients.
- viii The bills of entry involving amendments take a much longer average release time of 143 hrs which shows that amendments in bills of entry is a time taking cumbersome process.
- ix The bills of entry involving FTA benefit take longer than Non-COO Bills of Entry for release (105 hrs against 87 hrs in 2022) due to the multiple verifications required in these bills of entry.
- x It has been seen that clearance for bills of entry filed before cargo arrival is faster with a release time of 79 hrs in 2022.
- xi There is considerable time taken after customs out of charge for the goods to be finally handed over to the importer. In cases of FCL cargo, it has taken 59.7 hrs (40% of the total time from arrival of cargo to gate out of cargo) in 2022. For LCL cargo, it has been 60 hrs (42%).

#### **Suggestions for achieving improvement in release time**

- i In cases where first check is mandated, there needs to be a mechanism where the bill of entry may move directly for the registration queue for examination and it may move to assessment queue only after first check report has been fed the system.
- ii The SWIFT system needs to be updated regularly to avoid picking up of exempted CTH by PQIS and AQCS for NOC as it leads to unnecessary delays. Further, port officers of senior level may be empowered by systems to waive off the NOC on the system if the bill of entry is wrongly marked. These measures would reduce PGA release time to a great extent.
- iii Amendments take a long time for approval which increases the release time. The non-essential amendments may be auto approved by the system leading to lesser release time.
- iv In case of amendments affecting assessment there may be proper monitoring mechanism whereby senior officers get an update of pending amendments like they monitor the FAG pending assessments.
- v The COO verification prescribed by RMS or CAROTAR is taking very long. RMS system may avoid 4 step COO verification in all shipments of the same importer, once the verification has been completed.
- vi There may be no interest charged from the importer till the arrival of goods at the port of import to promote early filing of bills of entry.
- vii The stage of goods registration may be removed as a process at the importer's end and there may be auto-registration through ICES as soon as Cargo arrival report is submitted in the system by the custodian.





## Export

For the purpose of the Local Time Release Study, all Shipping Bills filed between 1st – 7th January, 2022, where goods have arrived at Gateway Port on or before 7th February, 2022 has been considered. At the time of initiation of the study, the intent was to measure the Average Release Time from Pre-Arrival to Customs area (activity from factory/exporter premises to Customs area) till the sailing of vessel. However, due to data constraints, it was not found feasible to carry out such a study. Hence this study has considered the domestic stages from 'Custodian Gate-in' to 'Gateway Port'. The key observations that flow out from the study are as below:

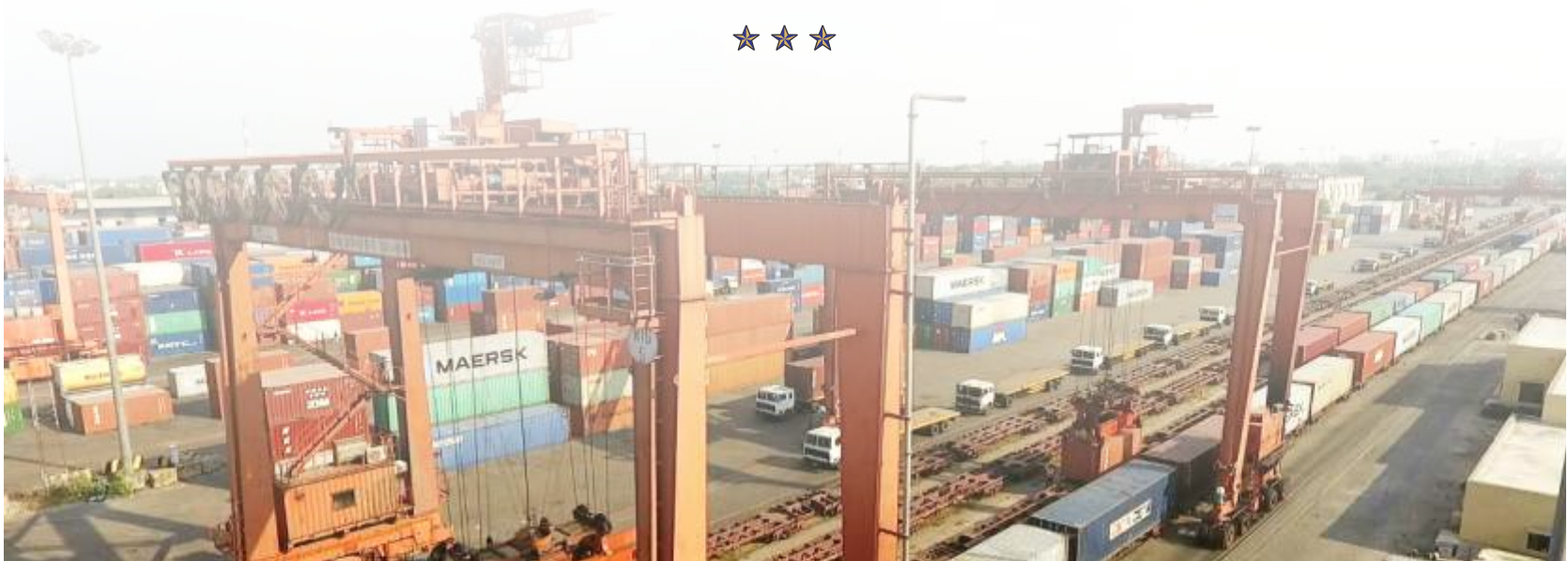
- i From Custodian Gate - in to Goods Registration (Stage 1), the average time taken far exceeds the NTFAP object of overall export sea cargo release time within 24 hours. For instance, the average time taken for all SBs at the stage of Custodian Gate- in to Goods registration is 31.21hrs in 2022 while it was 50.41 hrs in 2021. The data also shows substantial contribution to the average release time during post LEO logistics the time attributable from LEO to Stuffing (Stage 3) and from Stuffing to Rail out (Stage 4) which is significant. Combined together, the average time taken for all SBs works out to almost 70 hrs in 2022 and 64 hrs in 2021.
- ii The overall Average Release time for AEOs covering stages 1 to 5 (that is Goods Arrival at Custodian Gate- in to Gateway Port) 2022 is the least at 188.08 though there is a marginal increase over 2021 at 176.42.
- iii From Goods Registration to LEO, the Average Release Time has improve from 11.38 in 2021 to 9.51 in 2022. The Average Release Time in 2022 is least for AEOs at 4.05 as against 8.37 in 2021.
- iv In 2022, the overall Average Release Time for all SBs from Custodian Gate-in to Rail Out is 111.05 which is an improvement over 126.09 in 2021. However, the overall Average Release time from Custodian Gate in to Gateway Port marginally increased in 2022 at 203.59 as compared to 194.33.
- v If Goods Arrival to LEO is considered, 33.99 % of SBs meets the overall average release time within the revised NTFAP target of 24 hours. However, if Goods Arrival to Rail Out is considered, only 5.23% of SBs meets the overall average release time within the revised NTFAP target.
- vi From Custodian Gate- in to Goods Registration, the maximum time taken is 242:07 and 258:46 for 2021 and 2022 respectively.
- vii From the data, it is evident that from Goods Arrival to Gateway port, there is no SB that meets the NTFAP target. One major factor is the average transit time by train from ICD Tughlakabad to gate way ports –76 hrs to Mundra/Pipava and 40hrs to JNPT. In addition, the bulk of the export cargo from the ICD is booked for Mundra (72%) and JNPT (22 %) and Pipava (6%). If this transit time is shaved off, the average release time would get reduced by about 60-70 hours.

## Suggestions

- i Currently, the process of goods registration for exports is done manually. If the facility of online registration of export goods is provided, the time taken at this stage can be significantly improved.



- ii For reducing this time, a provision could be enabled in the system to provide information regarding such SBs where goods registration is not done within 48 hrs of the Custodian Gate- in. Further, a suitable provision could be prescribed to ensure Exporters/CBs complete goods registration not later than 48 hrs days from Custodian Gate- in.
- iii To avoid delay in grant of LEO, facility of NOCs from PGAs for export should also be online as is available on the Import side.
- iv The data also reflects that the time taken for Stuffing after LEO and from Stuffing to Rail out are other major contributors to Average Release Time. Although the data reflects slightly better timelines in 2021 when compared to 2022, this may be due increase in LCL cargo (increase by 22% in 2022) which has a bearing on time involved in post LEO logistics. For instance, LCL cargo generally is said to have dwell time of almost three times of FCL cargo. Another factor is the dip in volume of exports which leads to increase in waiting time for export train at the terminal. For improving the time taken at these two stages, some suggested measures are as under:
  - a. Custodian could be actively encouraged and impressed upon to bring in measures for improving efficiency at these two stages. It is also seen that the Custodian payment facility/rail booking facility is currently offline and if this is converted to online facility, time savings may occur.
  - b. It is gathered that at times delay happens due to Stuffing Tally sheet not signed by exporter/CB in time which affects their rail out. Constraints such as this could be improved if Custodian puts in place facility for status update to exporters through email/SMS at every stage of the goods movement like pending for stuffing, pending for shipping line booking, etc.
- v For factory stuffed/e-Sealed containers that are fully facilitated, a similar facility along the lines of DPE (Direct Port Entry) could be initiated so that such containers are loaded directly to the rail instead of the bringing them to custodian Area. This will improve the dwell time.





## 1. Brief about the ICD

- 1.1 When in late 70's and early 80's, the concept of "containerized cargo" and "delivery at doorstep" started getting popular the world over, a need was felt to set up an Inland Container Depot to cater to the needs of trade and industry of the Northern part of India. With this background in mind and with a view to bringing the facilities of transportation and Customs clearance of import and export cargo at the doorstep of importers and exporters, an Inland Container Depot was set up at Pragati Maidan in 1983 under the control of an Assistant Collector of Customs. Indian Railways were nominated the custodian of the goods. In 1984, a Container Freight Station (CFS) was also opened at Patparganj which was an extension of ICD, Pragati Maidan and Central Warehousing Corporation was nominated as its custodian. This was a new experience for the trade and industry of North India and the institution of ICDs caught their imagination. Soon, the importers/exporters who earlier used to clear their goods from one of the gateway ports, started using ICD Pragati Maidan and CFS Patparganj for the clearance of their import and export goods.
- 1.2 In 1988, a public sector enterprise, M/s. Container Corporation of India Ltd. (CONCOR) was set up which took over the responsibilities of custodian from Indian Railways for ICD Pragati Maidan. Within a decade of its inception, the volume of work at ICD had increased to such an extent that it became difficult to handle it at Pragati Maidan. It was then decided in 1993 to shift the venue of ICD from Pragati Maidan to its present location i.e. at Tughlakabad. In 1995, the CFS Patparganj was upgraded to a full-fledged ICD with C.W.C. continuing as custodian of the goods. Movement of containers by road was also permitted in addition to the movement of containers by rail through Tughlakabad. Further, in the year 2014, ICD Tughlakabad was bifurcated into 2 separate entities i.e ICD TKD(Imports) headed by an officer of the level of Principal Commissioner of Customs and ICD TKD(Exports) headed by an officer of the level of Commissioner of Customs.
- 1.3 ICD Tughlakabad (TKD) caters to the need of importers and exporters based in Northern India. It is situated near Okhla Industrial Area and is spread over 44 hectares of land. It has three storied Administrative block housing Offices of Customs, CONCOR, Bank, Shipping Lines, CHAs and Surveyors. Four full length rail lines are available in the Customs area which brings the containers by train from Gateway ports such as Mumbai, Nhava Sheva, Chennai, Mundra etc besides bringing the containers by road from other ports such as Haldia, Calcutta and Kandla, etc.
- 1.4 ICD TKD is equipped with most modern facilities such as rail mounted gantry of 40 metric empty lifting capacity, rubber tire diesel powered cranes, billoties and lift trucks, etc. two covered sheds, one for import and another for export with a total area of 16,000 sq. mts. has been provided in the Customs area for stuffing and de-stuffing of import and export goods. With these ultra-modern facilities, ICD, TKD, New Delhi, has developed into the largest hub of multi-modal centre in the Indian sub-continent.



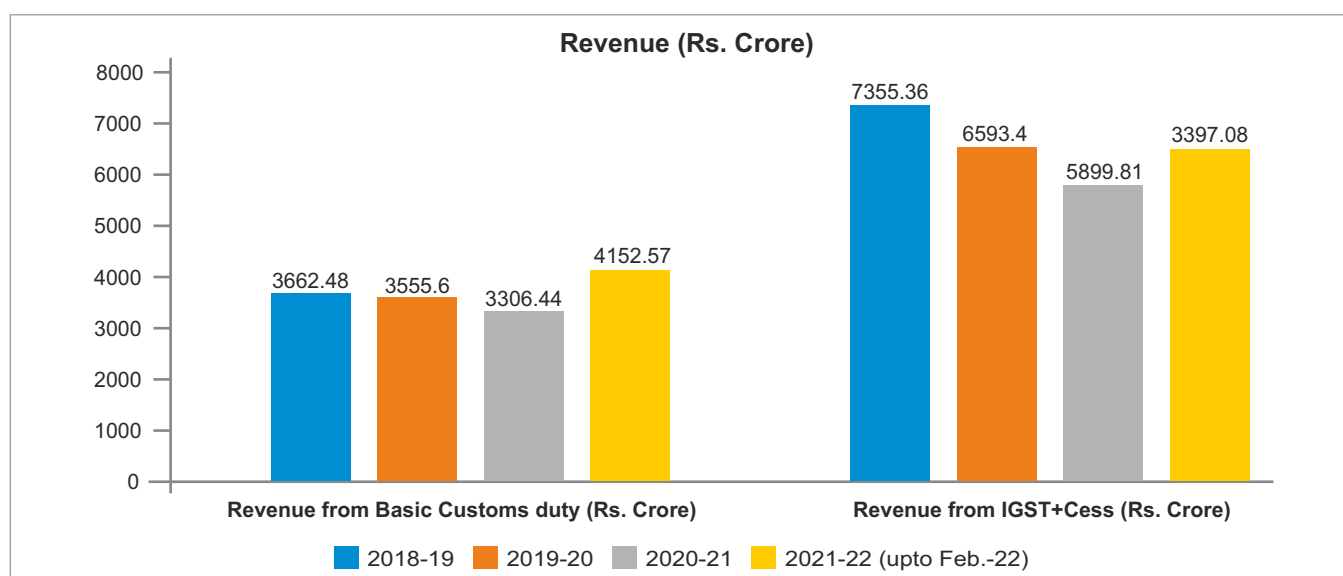
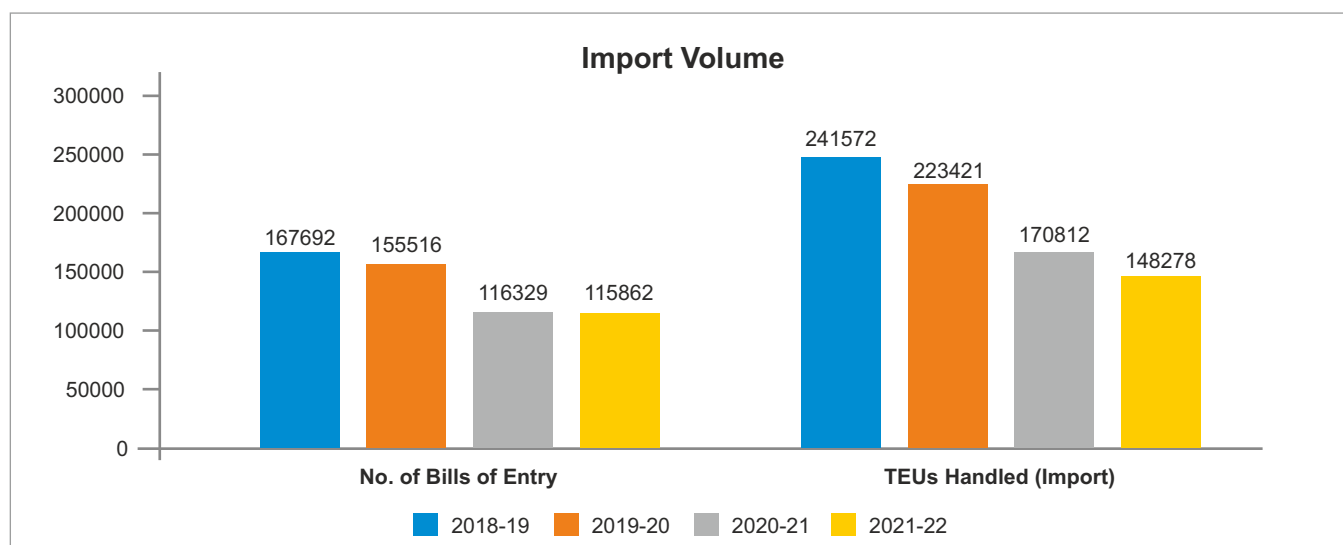


## Volume of trade at ICD, Tughlakabad

### 1. Volume of Import Trade

Table-1

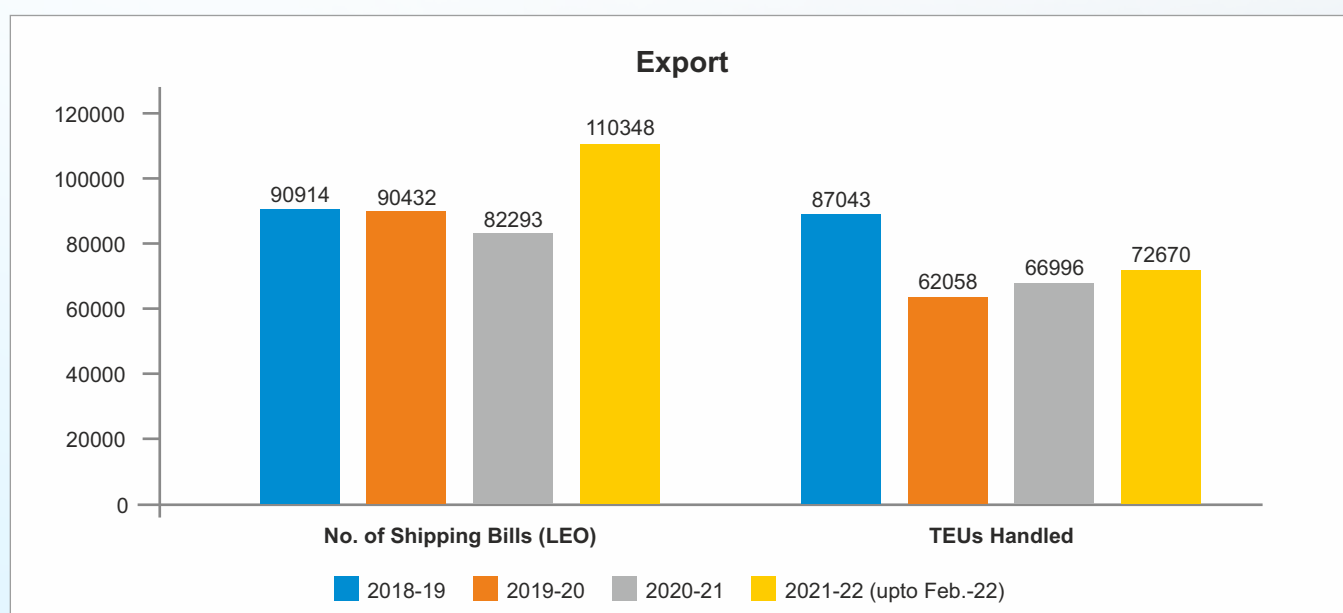
Year	No. of Bills of Entry	TEUs Handled (Import )	Revenue from Basic Customs duty (Rs. Crore)	Revenue from IGST+ Cess (Rs. Crore)
2018-19	167692	241572	3662.48	7355.36
2019-20	155516	223421	3555.6	6593.4
2020-21	116329	170812	3306.44	5899.81
2021-22	115862	148278	4152.57	6697.08



## 2. Volume of Export Trade

Table-2

Year	No. of Shipping Bills LEO	TEUs Handled
2018-19	90914	87043
2019-20	90432	62058
2020-21	82293	66996
2021-22 (up to Feb.-22)	110348	72670





## 2. What is Time Release Study (TRS)

- 2.1 The Time Release Study is a strategic, internationally recognized tool to measure the actual time required for the release and/or clearance of goods, from the time of arrival until the physical release of cargo, with a view to finding bottlenecks in the trade flow process and taking the corresponding necessary measures to improve the effectiveness and efficiency of border procedures.
- 2.2 Generally speaking, the TRS is a unique tool that countries are recommended to utilize in order to: measure the actual time required from the arrival of goods to their physical release; assess the efficiency and effectiveness of each actor in the flow process of cargo; identify bottlenecks affecting the release of goods; obtain empirical evidence for re-engineering existing procedures; identify opportunities for border management improvement; establish a baseline for border management performance measurement; and to improve border process efficiency in a periodic manner.
- 2.3 The TRS measures the total time needed to complete all formalities. In other words, it can determine with precision the time for each separate procedure, such as the average time needed to prepare documents and to complete the formalities for each stakeholder responsible, and other average times in the movement of cargo between two or more countries along the international supply chain.
- 2.4 For example, in the context of the TRS, the time taken to finalize a Customs procedure can be divided into separate segments, such as the average time for documentary control and for physical examination of the goods. It is even possible to establish the average time needed by the competent authorities to issue licences, by measuring the average time from submission of an application for an import/transit/export/tariff quota licence, until effective issue of the requested licence by the competent authorities (the term “licence” is used generically for each administrative act and includes the licence, permit, authorization, approval or decision).
- 2.5 As defined in the Revised Kyoto Convention (RKC), the term “release” means the action by Customs to permit goods undergoing clearance to be placed at the disposal of the person concerned, and “clearance” means the accomplishment of all formalities necessary to allow goods to enter home use, to be exported or to be placed under another Customs procedure. However, for the purpose of the TRS, release should normally be understood as the physical release of the goods.







### 3. Objectives and important features of the TRS

- 3.1 Although countries conducting a TRS may have several objectives, the overriding or principal objective is to identify and address bottlenecks in procedures related to the international movement of cargo. This objective remains crucial, both for the current international trade environment, and for how that environment might change in future.
- 3.2 Under the Trade Facilitation Agreement (TFA) ratified by India a National Committee on Trade Facilitation (NCTF) has been constituted with representatives from government and private sector. This has set out our National Trade Facilitation Action Plan (NTFAP)
- 3.3 One component of NTFAP 2020-2031 relates to bringing down the overall cargo release time vis-à-vis the previous plan, as follows -

	Seaports, Inland Container Depots	Air Cargo Complexes & Integrated Check Posts
Imports	From overall 72 to 48 hours	From overall 48 to 24 hours
Exports	From overall 48 to 24 hours	From overall 24 to 12 hours

- 3.4 However, Customs administrations are also motivated by additional objectives to conduct a TRS, based on national policy considerations and priorities. The Customs administrations of WCO Members have been carrying out Time Release Studies with primarily the following objective(s) in mind:
- Measuring the overall performance of Customs and other stakeholders' of business processes;
  - Identifying bottlenecks in the international supply chain and/or constraints affecting the release of goods, including with regard to the flow of information, documents and finance;
  - Assessing newly introduced and modified policies, procedures, techniques, technologies and infrastructure, or administrative changes;
  - Establishing a baseline for trade facilitation performance measurement;
  - Identifying opportunities for trade facilitation improvements;
  - Measuring the arithmetic mean and/or median time between the arrival of the goods and their release into the economy;
  - Estimating with precision, based on a standardized system, the time required for each intervening event between arrival and release of the goods, i.e. unloading, storage, submission of the declaration, inspection, interventions by other government agencies and release of goods;

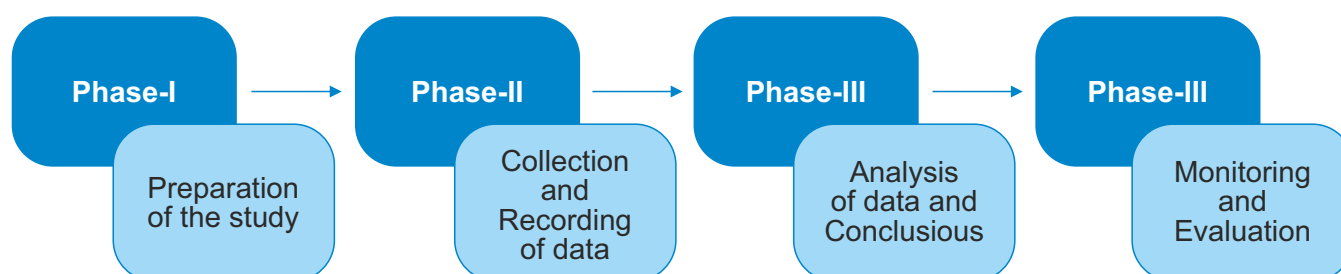


- viii Comparing the results obtained from previous Studies, especially following the introduction of faceless assessment or changes relating to Customs or border procedures (such as modernization, reform or trade facilitation programmes), to observe their progressive impact;
- ix Collaborating on the TRS with neighbouring countries sharing borders, as well as others within a Customs/Economic Union or otherwise, in order to identify bottlenecks at common border crossings or in a supply chain from export to import (including transit), and to take necessary coordinated corrective measures and implement solutions;
- x Promoting the image of Customs administrations and other trade stakeholders with regard to commitment to trade facilitation;
- xi Exploring opportunities to introduce WCO modern standards and instruments related to Customs and other border regulatory processes;
- xii Monitoring and evaluating the implementation of the WTO TFA;
- xiii Promoting coordinated border management;
- xiv Implementing the Single Window environment; and
- xv Introducing realistic policies related to service standard levels or client charters in Customs and other government agencies.



## IMPORT

### 4. Stages of TRS



#### 4.1 Phase I – Preparation of the Study

- i This is the most important phase since it determines the design and scope of the Study. Detailed preparation is therefore essential to ensure the success of the Study and the credibility of its results.
- ii The first step is to establish a Working Group responsible for the overall project. This is necessary in order to bring together all the relevant officials, including those from other government agencies, who will be involved in the project from the outset. In this Local TRS the officers of ICD Tughlakabad, DG systems, NIC and CONCOR were engaged in gathering of data and information for the TRS.

#### 4.2 Scope and design of the Study

- i The Study considers Customs performance as the main benchmark of performance in the TRS. However, the role of certain other agencies like PGA's, custodian and shipping lines have also been studied to analyze their role in the overall release time.
- ii The Study mainly measures the time from arrival of the goods at the port until they are cleared by the customs authorities. Further, as a part of the Local TRS the release time from the port finally into the economy has also been studied.
- iii The study only evaluates the release time for automated bills of entry. The manual bills of entry like SEZ are not being included in the TRS.

#### 4.3 Duration, period and timing of the TRS

- i The "TRS period" is a short period which serves as a reference or base point for collecting live clearance data of sample declarations. Ideally, the period should last at least five or seven consecutive working days (five days when Customs declarations are not processed at weekends, and seven days when the declarations are processed at weekends). The period chosen for the Study is one of normal traffic without holidays before or after this period.
- ii For the local TRS the period from 1st to 7th January, 2022 has been considered and a comparison has been made with corresponding period in the year 2021 to make the study more meaningful.





#### 4.4 Types of goods and traffic

The different categories of goods which have been studied in this local TRS are as under: -

- i Goods falling within certain regimes, such as dutiable goods, non-dutiable goods, exempted goods, or goods imported under preferential and free trade arrangements;
- ii Goods which fall under different procedures, such as goods intended for home use, goods intended for warehousing etc.
- iii Containerized goods i.e Full Container Loads (FCL) and loose pallets i.e Less than container load (LCL);
- iv Other criteria, such as goods from Authorized Economic Operators (AEOs), etc.

#### 4.5 Phase II – Collection and recording of data

- i Data collection is the most crucial element of the TRS. After the various elements of the TRS study had been identified, a detailed Excel sheet was prepared containing all the data fields required for the study and the same was sent to NIC team for generating SQL for extracting the relevant data from the ICES system of Customs.
- ii Thereafter the SQL was forwarded to the application team of ICES for extraction of relevant data as per the SQL generated.
- iii The importer submits an electronic Bill of Entry (BE) with self-assessment of the duty along with the compliance of other regulatory requirements through E- Sanchit, which is an online facility provided for uploading the supporting documents. The process ends with grant of Out of Charge (OOC) on the said EDI system.
- iv In between, an IT driven Risk Management System (RMS) determines the level of facilitation or interdiction for goods associated with the BE filed. Facilitation may be categorized either as 'no examination and no assessment' - Fully Facilitated or 'Only Assessment and no examination' - Facilitated.
- v There may be interdiction such as First Check assessment - in which the goods are examined prior to assessment, or Second Check assessment – in which the BE is first assessed and then a specified level of examination of the cargo carried out.
- vi The ecosystem of cross-border trade has over 50 Regulatory Agencies. Out of these, five government agencies i.e FSSAI, PQ, AQ, ADC and WC, referred as Partner Government Agencies (PGA), are directly involved in providing clearance to live cargo and are integrated with Custom's SWIFT (Single Window Interface for Facilitated Trade). In relevant instances, Bill of Entry are referred to PGA for clearance/NOC.
- vii The Bill of Entry filed before arrival of goods (advance Bill of Entry) or filed on arrival of goods (normal Bill of Entry). Advance filed Bill of Entry enable a portion of the processes involved with import to be completed before arrival of goods.
- viii A Bill of Entry may be amended, with approval of the authority concerned, for purposes of rectification of bona fide mistakes noticed after submission of the document.





- ix For providing faster and assured facilitation to safe and compliant entities, the CBIC's Authorized Economic Operator (AEO) program aims at enhancing and streamlining cargo security through close cooperation with principal stakeholders in the international supply chain.
- x The bills of entry filed during the period selected for TRS were forwarded to the custodian i.e. CONCOR in case of ICD Tughlakabad to provide the data regarding the arrival of goods into the port, the time of issuance of delivery order by shipping lines for FCL cargo and the final release time of FCL cargo into the economy for home consumption or warehousing.

#### **4.6 Phase III – Analysis of data and conclusions**

- i Data analysis has been done using Excel and other analytical software. The average time taken for all goods has been calculated, and subsequently for a combination or multiple combinations of independent variables. For example, the difference in the time taken to release goods for home consumption vs warehousing, goods facilitated by system vs goods requiring examination, AEO and Non-AEO consignments etc.
- ii On the basis of the analysis of different variables conclusions have been made regarding the impact of each of these variables on the release time.
- iii Further, as a part of the local TRS the median release time for overall goods and under different variable has also been analysed as it gives a more realistic picture than the average release time and
- iv it's best to use the median as the distribution of data values is skewed or when there are clear outliers (e. g. Slowest moving 20 Bill of entry have 617 hrs as ART). In the TRS it has been seen that there are various aspects which delay the release time of a small proportion of bills of entry to more than 150-200 hrs which drive up the average release time. Therefore, Median release time gives a more accurate picture of the release time.
- v The release time of different categories of bills of entry has been studied separately as each such variable affects the release time.

#### **4.7 Phase IV – Monitoring and evaluation**

It is the endeavor of this study to create a mechanism that will ensure continuous monitoring and evaluation of the implementation of recommendations listed in the TRS Final Report. The monitoring and evaluation would be conducted through regular feedback from all the relevant government agencies and private sector stakeholders.

## **5. Methodology and Scope**

- 5.1 The import cargo Average Release Time (ART) is taken as arithmetic mean of time taken between arrival of cargo and its release into the economy i.e., till Customs Out of Charge (OOC). Further to make the analysis more relevant and to eliminate the effects of outliers on the release time, the Local TRS has also evaluated the Median Release Time (MRT) which is a more accurate tool for analysis of release time.
- 5.2 The National Time release study focusses on the bills of entry for home consumption only as these are considered to be released directly into the economy for further use. However, in the local TRS the



warehousing bills of entry and their release time has also been included as the clearance processes for these are almost similar to the bills of entry for home consumption.

5.3 The time release study at the national level divides bills of entry into 2 categories on the basis of RMS i.e. facilitated ('no examination and no assessment' or 'no examination') and Non-facilitated. At the local level TRS the bills of entry have been divided into 3 categories for the purpose of analysis as under:-

- i Fully Facilitated:- No examination and no assessment
- ii Facilitated:- Only assessment is prescribed and no examination
- iii Non-Facilitated:- Assessment and Examination both are prescribed

This methodology enables to study the release time for each category of bills of entry more accurately to make the study more meaningful.

5.4 In the study, Bills of Entry filed from 01.01.2022 to 07.01.2022, for which OOC was granted till 07.02.2022 and where entry inward to the container has been granted on or after 01st December, 2021 have been considered. The BE pertaining to warehousing have been included in this local TRS.

5.5 The release time for different variables has been calculated to study the impact of each of these variables on the overall release time.

5.6 The bills of entry filed during the period selected for TRS were forwarded to the custodian i.e. CONCOR in case of ICD Tughlakabad to provide the data regarding the arrival of goods into the port, the time of issuance of delivery order by shipping lines for cargo and the final release time of cargo into the economy for home consumption or warehousing.

5.7 There are certain free trade agreements of India with trading partners which allow duty free imports subject to satisfaction of rules of origin in the particular agreement. It is required by law that benefit of FTA shall be granted only on the production of original Country of Origin (COO) certificate issued by the competent authority of the originating country. This COO needs to be verified by the officer granting out of charge and needs to be defaced both physically as well as on the EDI system. Therefore, the bills of entry where FTA benefit has been claimed is a matter of study for TRS and data for the same has been collected as per applicable customs notification.

5.8 As per Customs Act, Advance bills of entry are those which have been filed before filing of IGM by the shipping line. Prior bills of entry are those which have been filed after filing of the IGM but before the grant of entry inwards by the proper officer. However, as there are negligible bills of entry in these categories for ICD Tughlakabad, for the purpose of the local TRS those bills of entry which have been filed before arrival of the cargo at the ICD have been considered as prior bills of entry and those filed after cargo arrival are considered as normal bills of entry.

5.9 **Exclusions:-** The followings have been excluded from the purview of Local TRS:-

- i The ex-bond bills of entry filed for warehoused goods,
- ii The Bill of Entries for which out of charge could not be granted till 7th February, 2022, or
- iii Bill of Entries pertaining to the containers for which the entry inward was granted before 1st December, 2021,



The category-wise exclusions are as under:-

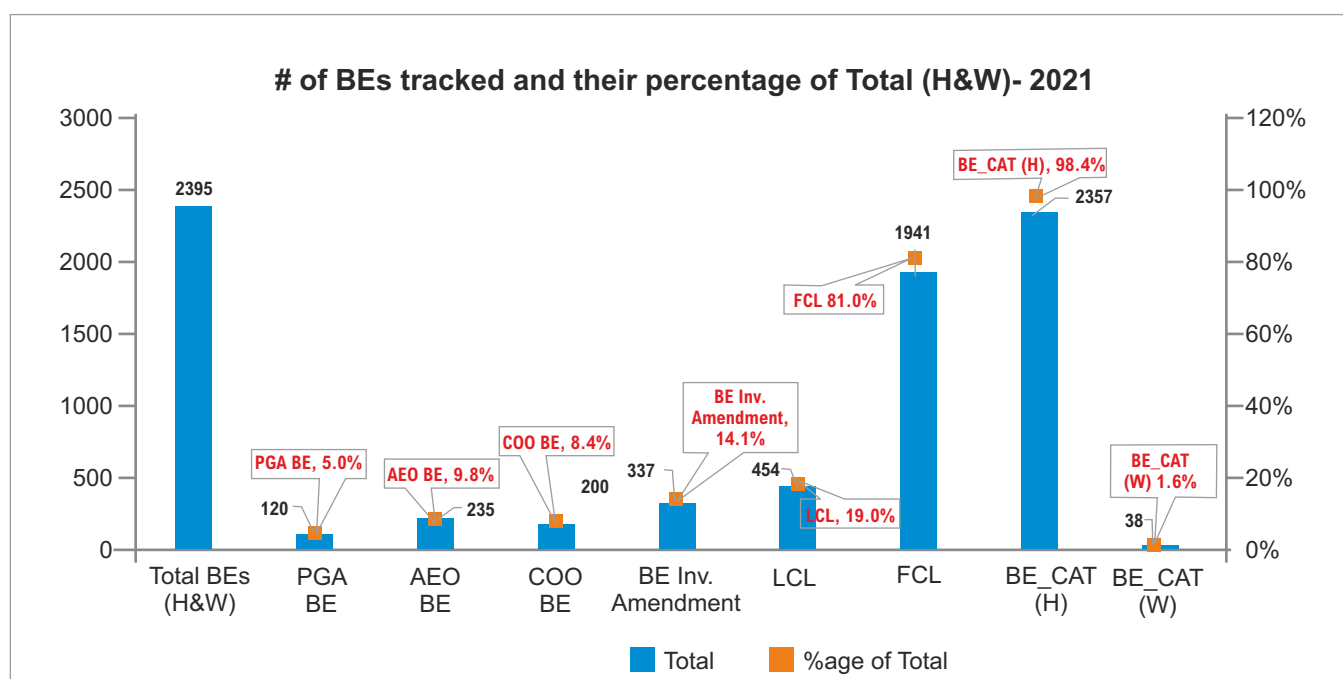
Table-3

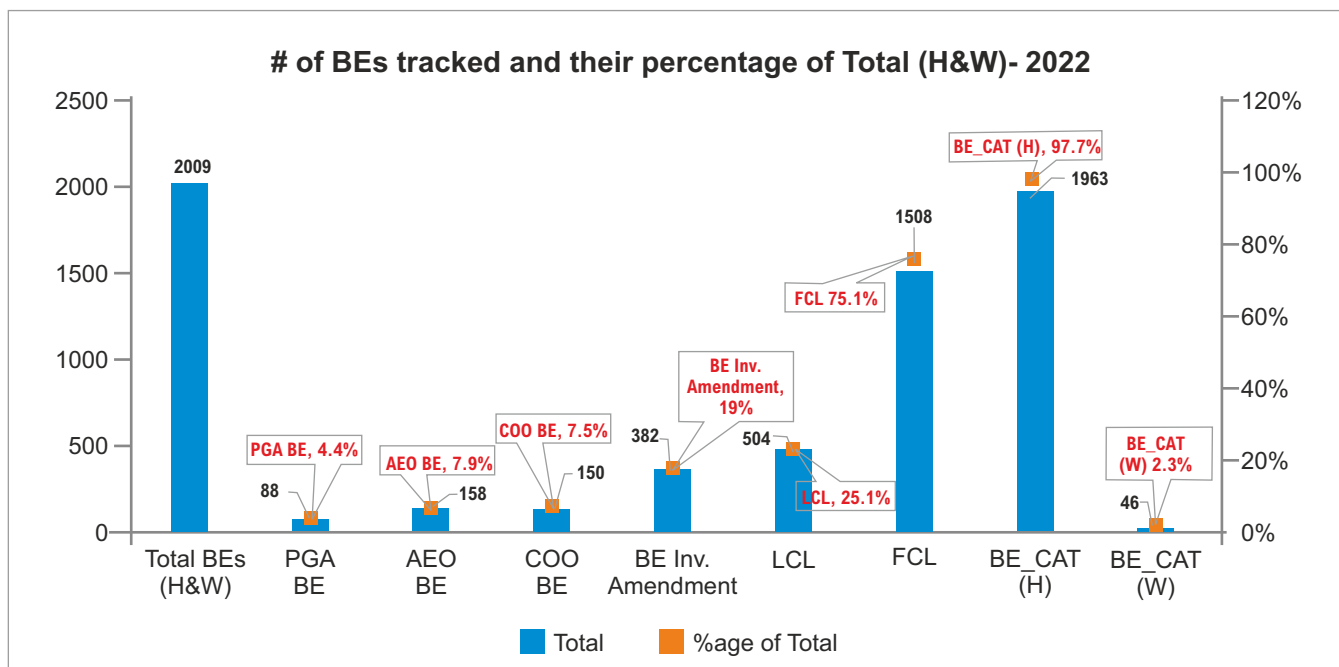
Year	Category	Total BEs	Ex-Bond	OOB date after 7th February (excluding Ex-bond)	Entry Inward Before 1st December	Total Bills of entry included in Local TRS study
2021	Total	3080	657	26	2	2395
	%age of Total	100	21	0.9	0.1	78
2022	Total	2636	605	22	0	2009
	%age of Total	100	23	1	0	76

5.10 The Bills of Entry analysed for local TRS are encapsulated below:

Table-4

Year	Category	Total BEs (H&W)	PGA BE	AEO BE	COO BE	BE inv. Amendment	LCL	FCL	BE_CAT (H)	BE_CAT (W)
2021	Total	2395	120	235	200	337	454	1941	2357	38
	%age of Total		5.0%	9.8%	8.4%	14.1%	19.0%	81.0%	98.4%	1.6%
2022	Total	2009	88	158	150	382	504	1508	1963	46
	%age of Total		4.4%	7.9%	7.5%	19.0%	25.1%	75.1%	97.7%	2.3%





## 6. Overall Average and Median Release Time

The Average release time of ICD Tughlakabad Imports for the year 2022 is 88.5 hrs for the sample period of 1st to 7th January, 2022 i.e. total 2009 bills of entry as against the average release time of 95.5 hrs for the same period in the previous year i.e. 1st to 7th January, 2021 with total 2395 bills of entry which is a 7.3% reduction in release time over last year. Further, as explained above that median being the better measurement tool, the median release time has been calculated. The median release time in 2022 is 52.8 hrs which is very close to the NFTAP target release time of 48 hrs. Also there is an improvement of 9 hrs in median release time compared to 2021 i.e 14.6 % reduction in release time over last year.

### 6.1 Overall Average and Median Release Time is as under:-

**Table-5** (in hrs)

Year	Average Release Time (ART)	Median Release Time (MRT)
2021	95.5	61.8
2022	88.5	52.8

### 6.2 Distance travelled to National Trade Facilitation Action Plan (NFTAP) Target

Overall, the average release time is within 48 hrs of the fastest moving 81% Bills of entry, i.e. 1627 Bills of Entry out of 2009 Bills of Entry for 2022. Thus, cargos under 81% of Bills of Entry filed were released within NFTAP target of 48 Hrs in 2022 as against 73% in 2021.





### 6.3 At individual Bill of Entry level release time analysis is as under:

Table-6

Release Times for import cargo				
Year	% of Total BE released Within 48 hrs	% of Total BE released Within 72 hrs	% of Total BE released Within 96 hrs	% of Total BE released Above 96 hrs
2021	41	55	67	33
2022	47	60	69	31

- 47% cargo was released within 48 hrs from ICD Tughlakabad in 2022 as compared to 41% cargo in 2021.
- There has been a notable increase in the cargo meeting the NFTAP release target of 48 hrs.
- Almost 70 percent of the total cargo in 2022 was released within 96 hours.
- However, there is still considerable room for reducing the overall release time.

### 6.4 Analysis of the slowest moving bills of entry

The TRS analysed the slowest moving bills of entry and their average release time to understand how outliers affect the average. The slowest moving bills of entry with their release time is as under:-

Table-7

% of slowest released bills of entries	Number of Bills of entries		ART		MRT	
	2021	2022	2021	2022	2021	2022
1%	24	20	617	617	571	600
5%	120	100	413	432	373	410
10%	240	201	336	339	298	296
20%	479	402	258	255	225	209

- Average Release Time for the slowest released bills of entry is more than 250 hrs that is more than 10 days and these bills take the overall release time very high.
- Further, it is seen that while the overall release time has improved in 2022, the ART for these slowest moving bills of entry have remained same which means there has been no improvement in this category of bills of entry.



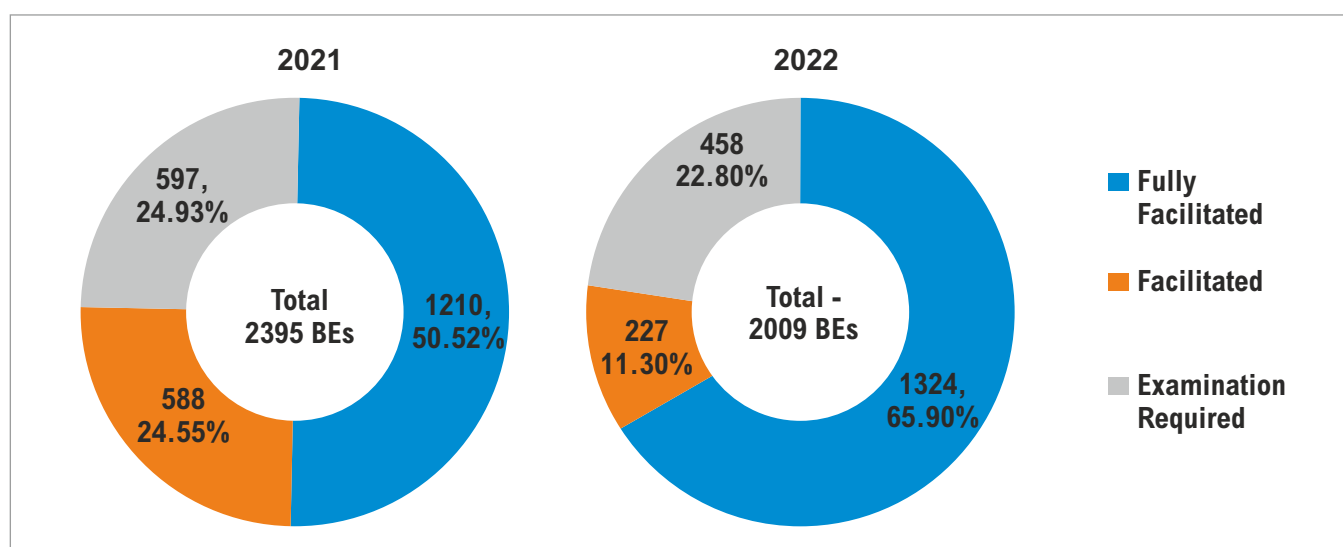
## 7. Release time on the basis of Different Variables

### 7.1 Variable 1-Level of facilitation

The level of facilitation by RMS is the most important factor affecting overall release times as the customs clearance time for facilitated cargo is much lower than the non-facilitated cargo. The levels of facilitation had been increased by CBIC w.e.f. 15/7/2021. This change in the level of facilitation has been a major factor in reduction of release time in 2022 as compared to 2021. Number of Bills of Entry under different levels of facilitation is as under:-

Table-8

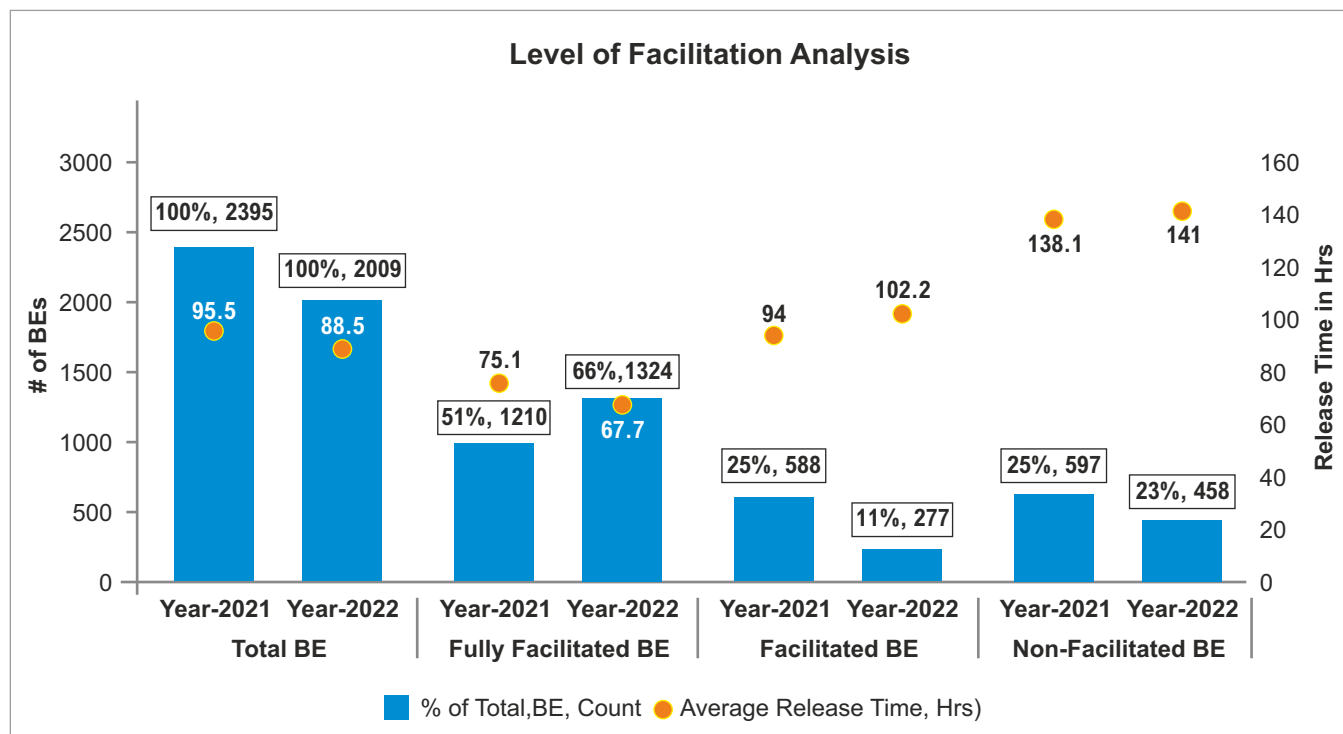
Year	Fully Facilitated BE		Facilitated BE		Non-Facilitated BE	
	Count	% of total BEs	Count	% of total BEs	Count	% of total Bes
2021	1210	50.5	588	24.5	597	25
2022	1324	65.9	227	11.3	458	22.8



#### A. The average release time for different levels of facilitation :

Table-9

Year	Average Release Time in hrs			
	All BE Average Release Time	Fully Facilitated BE Average Release Time	Facilitated BE Average Release Time	Non-Facilitated BE Average Release Time
2021	95.5	75	94	138
2022	88.5	67.7	102	141



- i The study revealed that while the level of fully facilitated bills of entry has increased from 50.5% to 65.9%, the release time for these have reduced from 75.1 hrs in 2021 to 67.7 hrs in 2022. Therefore, there is a major impact of the levels of facilitation on the overall release time as the release time for them has reduced.
- ii The level of facilitated bills of entry that are only subjected to assessment and no examination has reduced from 24.5% in 2021 to around 11.3% in 2022. The release time for facilitated and non-facilitated bills of entry have increased from 94 hours in 2021 to 102 hours in 2022 and from 138 hrs in 2021 to 141 hrs in 2022 respectively. It may be due to more riskier bills being subjected to assessment now leading to longer assessment times. Further, there were Covid-19 related restrictions also for staff in offices in January, 2022 in view of third wave of COVID-19, which has also impacted assessment time to some extent.
- iii The ART for non-facilitated bills of entry has not reduced in 2022 and increased marginally from 138 hrs in 2021 to 141 hrs in 2022. The reasons for delay in clearance of bills of entry requiring examination is primarily due to increase in percentage bills of entry subjected to 100% examination (around 30-40% bills of entry marked to 100% examination) which takes longer. It may be due to more riskier bills are subject to examination now with increased level of facilitation.
- iv Further within the non-facilitated category, there is a difference in the release time of 1st Check vs 2nd check bills of entry. The release time are as under:-



**Table-10**

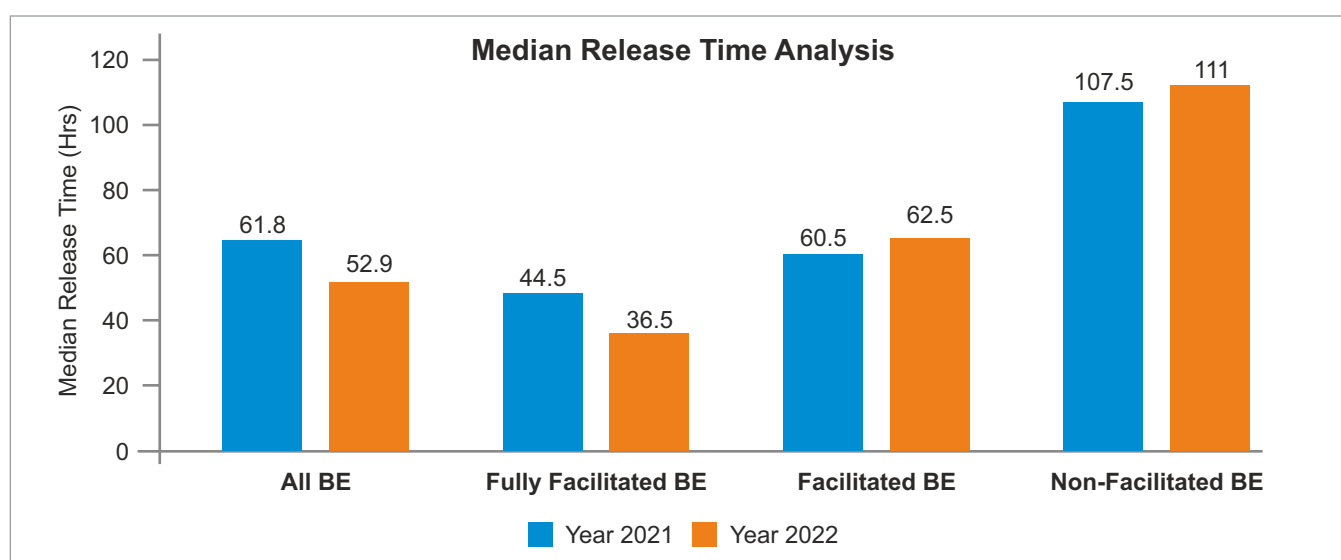
Year	All Non-Facilitated bills of entry			1st check			2nd check		
	Count	ART	MRT	Count	ART	MRT	Count	ART	MRT
2021	597	138	107.5	76	193	170.8	521	130	95.5
2022	458	141	111	37	247	220.5	421	132	106

- There is higher time required for 1st check examination as compared to 2nd check. This is mainly due to longer process of 1st check. As in first check cases bills of entry first goes to assessment then assessing officer sent the same for examination under first check and after examination of the same BE is sent back to assessment group for assessment.
- The release time for 1st check is 247 hrs (ART) which is much higher than the release time for non-facilitated bills of entry 141 hrs (ART)

**B. The Median release time calculated for different level of facilitation is as under:-**

**Table-11**

Year	MRT in hrs			
	All BE	Fully Facilitated BE	Facilitated BE	Non-Facilitated BE
2021	61.8	44.5	60.5	107.5
2022	52.9	36.5	62.5	111



- MRT for All BEs (52.9 hrs ) in 2022 is very close to the target release time of 48 hrs. The huge difference in MRT vis-à-vis ART shows the impact of bills of entry with longer release time on the average release time.





- ii The same trend in MRT is also seen as discussed in ART above wherein the MRT for fully facilitated bills of entry has reduced by almost 18% compared to 2021 whereas for the facilitated and non-facilitated bills of entry the MRT has marginally increased in 2022.

### C. Distance travelled to target for different level of facilitation

Table-12

Release Time for import trade (As % of total bills of the category)								
Year	Within 48 hrs		Within 72 hrs		Within 96 hrs		Above 96 hrs	
	Facilitated (Both FF and Fac*)	Non-Facilitated	Facilitated (Both FF and Fac)	Non-Facilitated	Facilitated (Both FF and Fac)	Non-Facilitated	Facilitated (Both FF and Fac)	Non-Facilitated
2021	48.8	18	63.7	29	74	45	26	55
2022	56.2	17	69.5	29	78	41	22	59

(\*Fac is Fully Facilitated BEs and Facilitated BEs)

- i More than 56.2% of the facilitated bills of entry has been cleared in less than 48 hrs whereas this percentage is only 17% in the case of non-facilitated cargo. Further almost 78% of facilitated cargo has been cleared within 96 hrs after arrival whereas only 41% of the non-facilitated cargo has been cleared in less than 96 hrs.
- ii Therefore, the time taken in assessment and examination needs to be studied more closely to be able to reduce the time at different stages to reduce the cargo release time of non-facilitated cargo.
- iii Time taken by importer for uploading requisite documents or in replying queries is also required to be measured so that importers can also enticed to contribute in reducing the overall release time.

### 7.2 Variable 2- Home Consumption Vs Warehousing Bills of entry (Section 59)

As per the WCO definition of release time, goods for warehousing are not included in the study of release time as these goods are released into the economy at a later date. However to an extent, the processing of warehousing bills of entry are similar to bills of entry for home consumption, these have been included in the time release study. There are a number of extra steps involved in release of warehousing goods such as triple duty bond, space certificate, Annexure C etc which increase their release time vis-à-vis home consumption. The release time for warehousing vs home consumption bills of entry is as under:-

Table-13

Year	All BE			Home Consumption			Warehousing		
	Count	ART	MRT	Count	ART	MRT	Count	ART	MRT
2021	2395	95.5	61.8	2357	93.5	61	38	220	198
2022	2009	88.5	52.9	1963	87	52	46	146	114



- i. While the number of warehousing bills of entry is very low as compared to home consumption, but the ART for then is substantially higher than the release time for home consumption. The ART for home consumption in 2022 was 87 hours against 146 hours for warehousing Bills of Entry.
- ii. High release time for warehousing bills of entry increases the overall release time by around 1.5 to 2 hours and therefore the release time for warehousing bills of entry need to be reduced and there is huge scope for improvement in this area.
- iii. In case of warehouse goods, a Pilot project for implementation of Electronic Cargo Tracking System (ECTS) was launched on 14.10.2021 at ICD-TKD. In this, GPS enabled ECTS seal has replaced one time bottle seal. Movement of all imported goods at TKD to a bonded warehouse (situated within Delhi zone) or movement of warehoused goods from a warehouse (situated within Delhi zone) to another warehouse (situated within Delhi zone) is covered under ECTS.
- iv. Through ECTS Portal, automation of issuance of following documents has also been achieved on ECTS portal itself so that physical submission or movement of documents could be avoided.
  - a) Re-warehouse Certificate;
  - b) Space certificate
  - c) Annexure-C (issued at Port of Import)
  - d) Annexure-III i.e. permission for removal of goods (issued by Bond officer having administrative control over the warehouse)
- v. On ECTS Portal itself desired documents can be generated in prescribed format and will be visible to all the stakeholders. Moreover, being the whole platform based on block-chain technology, all documents are temper proof, means later on no one can alter any information or document uploaded/generated or even if tried that would be visible to all stakeholders.
- vi. This automation will reduce the release time of warehousing bills of entry further in the future, as the new system is taking time to settle down.





### 7.3 Variable 3- Authorised Economic Operator (AEO) Vs Non-AEO clients

AEO status confers a certain level of credibility to the importer and therefore certain facilities like deferred payment, increased levels of facilitation are extended to these operators to encourage trade. With these benefits the release time for AEO clients is aimed to be reduced and it also serves as an incentive for other importers to apply for AEO status to avail the benefits.

#### A. The release time for AEO vs Non-AEO bills of entry is as under:-

Table-14

Year	All BE			AEO			Non-AEO		
	Count	ART	MRT	Count	ART	MRT	Count	ART	MRT
2021	2395	95.5	61.8	235	71.9	44.4	2160	98	64.5
2022	2009	88.5	52.9	158	56.6	29.4	1858	91	55

- The Average release time of 56.6 hrs for AEO clients is much lower than the overall release time of 88.5 hrs in 2022. This is mainly due to the increased level of facilitation for these clients with almost 90% facilitation.
- Therefore, if the number of AEO clients could be increased at a rapid pace, by identifying more eligible importers, it would reduce the release time substantially.

#### B. Distance travelled to target

Table-15

Release Times for import trade (As % of total bills of the category)								
Year	Within 48 hrs		Within 72 hrs		Within 96 hrs		Above 96 hrs	
	AEO	Non-AEO	AEO	Non-AEO	AEO	Non-AEO	AEO	Non-AEO
2021	53	40	67	54	78	66	22	34
2022	65	46	76	59	84	68	16	32

- There has been substantial increase in the proportion of AEO bills of entry released within 48 hrs in 2022. In 2022, 65% of AEO clients' bills of entry were cleared within 48 hrs against 53% in 2021.
- As far as Non-AEO clients are concerned, it is seen that less than 50% clearances have been done within 48 hrs and still more than 30% bills of entry still took more than 96 hrs for clearance. There is great room for improvement in the release time for Non-AEO clients.

### 7.4 Variable 4- Participating Govt. Agencies (PGA) NOC requiring bills of entry Vs Non-PGA bills of entry

Customs authorities across the world handle all aspects of customs clearance of all types of goods. However, there are certain specified categories of goods which require clearances from specialized agencies which are known as PGAs in India before customs can grant out of charge to these goods. The major category wise PGAs are as under:-



- i FSSAI- Food products
- ii Additional Drug Controller- Medicines, drugs and Medical Devices
- iii Plant Quarantine- Plant based products
- iv Animal Quarantine-Animal based products
- v Wildlife Control Board- Certain products made of wildlife skins etc

The Single Window Interface for facilitating trade (SWIFT) has linked the above PGAs to the customs EDI system whereby any importer can apply for NOC electronically to these agencies and the NOC is received in the system. However, as the NOC from these agencies requires testing or examination of samples by these agencies, it takes time for collection of sample and taking the sample to the offices of these agencies and then getting the NOC from these agencies.

**A. The release time for PGA vs Non-PGA bills of entry is as under:-**

**Table-16**

Year	All BE			PGA			Non-PGA		
	Count	ART	MRT	Count	ART	MRT	Count	ART	MRT
2021	2395	95.5	61.8	120	177.5	122	2275	91	59
2022	2009	88.5	52.9	88	160.5	117.4	1921	85	50.7

- i The Average release time for PGA bills of entry has been very high i.e. almost twice than that for non-PGA bills of entry i.e. 160.5hrs as compared to 85 hrs.
- ii There are certain issues in PGA clearances which lead to delays and these are as under:-
  - a) The sampling system of FSSAI is very cumbersome requiring registration of importer on their portal, then intimating which shipment requires NOC each time, appointing of authorized lab for testing and sending of authorized FSSAI officer for sampling.
  - b) There are many CTH classifications which are outside the purview of the PQIS and AQCS clearances, but due to non submission of proper CTH wise exemption list by the agencies, the SWIFT system is sending many exempt category items for NOC to these agencies leading to long delays in getting the NOC.
  - c) Another system related issue is if the office of drug controller raises a query in system, the ICES system allows them to raise queries but the importer is not able to view or reply to these queries and they're not able to process the NOC in absence of the reply.
  - d) Therefore, the query system has to be looked into.





## B. Distance travelled to target

Table-17

Distance travelled for import trade (As % of total bills of the category)								
Year	Within 48 hrs		Within 72 hrs		Within 96 hrs		Above 96 hrs	
	PGA	Non-PGA	PGA	Non-PGA	PGA	Non-PGA	PGA	Non-PGA
2021	13	43	26	57	39	69	61	31
2022	23	48	31	61	45	70	55	30

- While there is considerable improvement in Average Release Time for PGA Bills of Entry in 2022 against 2021 i.e. 23% PGA bills were granted OOC in less than 48 hrs as against only 13% in 2021, there is still a large scope for improvement.
- More than 50% of the PGA bills of entry take more than 96 hrs for out of charge which is a very large proportion and means that there are long delays in processing of PGA bills of entry.

## C. PGA wise break up of release time

Table-18

Year	FSSAI		CDRUG		PQIS		AQCS		WCCB	
	Count	ART	Count	ART	Count	ART	Count	ART	Count	ART
2021	38	331	40	130.5	44	228.8	15	94.6	1	88.3
2022	31	232.5	41	23.76	8	164	13	85	5	128

- As per the PGA wise release time it is seen that the maximum time taken for granting NOC has taken by FSSAI with 232.5 hrs. Although there is marked improvement in release time for FSSAI from 331 hrs in 2021 to 232.5 hrs in 2022, but still the release time is too long and needs systemic improvements to reduce this time further to acceptable levels.
- There is a drastic improvement in the release time for drug controller office from 130.5 hrs in 2021 to 23.76 hrs in 2022.
- The release time for plant quarantine office has been also very high at 164 hrs in 2022. Although there is great improvement in release time from 228.8 hrs in 2021 to 164 hrs in 2022, but still the reasons for the delay needs analysis and remedial measures.
- There are 2 major PGAs i.e. FSSAI and CDRUG which needs deeper analysis as more than 80% PGA bills of entry pertain to these 2 agencies.
- Distance travelled to target for import cargo for the above 2 PGAs are as under: -**



**Table-19**

Release Times for import trade (As % of total bills of the category)								
Year	Within 48 hrs		Within 72 hrs		Within 96 hrs		Above 96 hrs	
	FSSAI	CDRUG	FSSAI	CDRUG	FSSAI	CDRUG	FSSAI	CDRUG
2021	0	25	0	40	0	58	100	42
2022	10	37	10	52	16	62	84	38

- FSSAI took a long time in granting NOC. 100% bills of entry in 2021 and 84% bills of entry in 2022 took more than 96 hrs for release.
- The reasons for this may be the long process of registration in Food import clearance system by importer, allocation of authorized officer by FSSAI for drawing of samples and then the time taken for processing of samples by the appointed lab.
- As far as CDRUG is concerned almost 52% NOCs were granted in less than 72 hrs.

#### 7.5 Variable 5- Bills of entry requiring amendment Vs Not requiring amendment

Amendment to bills of entry can be filed by importers before the assessment is completed by the assessment group or anytime before out of charge is granted by the proper officer. The most common amendments in bills of entry relate to unit quantity codes, currency, invoice details etc. After the rollout of faceless assessment any amendment which affects the assessable value or duty requires the approval of FAG officer.

#### A. The release time for Amendment vs Non-Amendment bills of entry is as under:-

**Table-20**

Year	All BE			Amendment Bills of Entry			Non-Amendment Bills of Entry		
	Count	ART	MRT	Count	ART	MRT	Count	ART	MRT
2021	2395	95.5	61.8	337	162	133	2058	84.5	54.9
2022	2009	88.5	52.9	382	143	114	1627	75.5	42.5

- There is considerable time taken in amendment of bills of entry which has a large negative impact on the overall release time. One of the major reason for longer period for amendment process is that the amendment need to be approved by PAG officer. Importer can apply for amendment through CMC only at PAG. These amendments are not visible to assessing officer at FAG in his queue, as they come under different Tab. Further, the FAG officer is not able to see the related documents on the basis of which amendment is sought. In absence of the same, it becomes difficult for assessing officer to accept the amendment, hence officer takes longer period to decide the same.
- The ART for bills of entry requiring amendment is 143 hrs in 2022 which is much higher than overall release time of 88.5 hrs. The release time of bills not requiring amendment is 75.5 hrs which is much lower than the overall time.



- iii. Therefore, if the time taken in amendments is reduced, it would have an impact on the overall release time.

**B. Distance travelled to target**

**Table-21**

Release Time for import trade (As % of total bills of the category)								
Year	Within 48 hrs		Within 72 hrs		Within 96 hrs		Above 96 hrs	
	Amdt BEs	Non-Amdt Bes	Amdt BEs	Non-Amdt Bes	Amdt BEs	Non-Amdt Bes	Amdt BEs	Non-Amdt Bes
2021	14	46	23	61	35	73	65	27
2022	22	53	30	67	40	76	60	24

- i. More than 60% of the bills of entry requiring amendments take longer than 96 hrs for clearance and only 22% bills are cleared within the NFTAP target of 48 hrs.
- ii. There needs to be a better management of amendments in bills of entry to reduce this time as it has a substantive impact on overall release time.

**7.6 Variable 6- Bills of entry having FTA benefit Vs Not having FTA benefit**

There are certain free trade agreements of India with trading partners which allow duty free imports subject to satisfaction of rules of origin in the particular agreement. It is required that the benefit of FTA shall be granted only on the production of original Country of Origin (COO) certificate issued by the competent authority of the originating country. This COO needs to be verified by the officer granting out of charge and needs to be defaced both physically as well as on the EDI system. The CAROTAR, 2020 has provided various forms required to be submitted by importer to justify the origin criterion as per rules of origin. It takes time for assessment groups to verify COO benefit as per CAROTAR rules leading to longer release times. Further, EDI system is also blocking out of charge of certain bills of entry where COO benefit has been taken and file has to be moved each time to EDI officers for removal of this error leading to additional delays in clearance.

**A. The release time for COO V/s Non-COO bills of entry is as under:**

**Table-22**

Year	All BE			COO Bills of Entry			Non-COO Bills of Entry		
	Count	ART	MRT	Count	ART	MRT	Count	ART	MRT
2021	2395	95	61.8	200	95	72	2195	95	61
2022	2009	88.5	52.9	150	105	73	1859	87	52



- i In 2021, the COO as well as Non COO bills of entry were having average release time of 95 hrs. In 2022 there is huge increase in the release time for COO bills of entry to 105 hrs against 87 hrs for non-COO bills of entry.
- ii It may be due to the increased 4 step verifications for COO prescribed by RMS as well as frequent occurrences of R-manager error in COO bills of entry which blocks the out of charge for bills of entry filed with COO benefit. In these cases COO certificate is required, which result in asking more information in Form-1 from importer and its verification. Sometimes COO certificate needs to be sent to the Board for verification of the same with the help of Ministry of External Affairs. Hence, CAROTAR verification increases the release time to a certain extent.

#### B. Distance travelled to target

Table-23

Year	All BE			Bills of entry filed before cargo arrival			Bills of entry filed after cargo arrival		
	Count	ART	MRT	Count	ART	MRT	Count	ART	MRT
2021	2395	95.5	61.8	1606	78	45.8	789	131	92.7
2022	2009	88.5	52.9	1780	79	47	229	161.5	125

- i The target achievement for COO bills of entry is less as compared to Non-COO bills of entry in 2022 as well as in 2021.
- ii The gap has further widened from 4% in 2021 to 7% in 2022.
- iii This gap further widens at 72 hrs with 61% Non-COO bills of entry being released within 72 hrs compared to only 50% for COO bills of entry.
- iv This may be due to the increased level of COO verification prescribed by RMS leading to longer release times.

#### 7.7 Variable 7- Bills of entry filed before Cargo arrival (Prior) Vs Bills of entry filed after cargo arrival.

As per Section 46 (3) of the Customs Act, 1962 as amended in Budget 2021, the importer shall present the bill of entry under sub-section (1) before the end of the day (including holidays) preceding the day on which the aircraft or vessel or vehicle carrying the goods arrives at customs station and till the end of the day goods arrive at ICD at which such goods are to be cleared for home consumption or warehousing. Therefore, by law all bills of entry are now required to be filed at least one day prior to the arrival of goods at the port. Filing of bills of entry prior to cargo arrival helps in completing certain processes like assessment, COO verification, duty payment etc getting completed before the arrival of goods so that clearances could be expedited after goods arrival at the port. For local TRS, those bills of entry which have been filed before arrival of cargo at the ICD have been considered as per bills of entry.





**A. The average release time for bills of entry filed before and after cargo arrival are as under:-**

**Table-24**

Year	All BE			Bills of entry filed before cargo arrival			Bills of entry filed after cargo arrival		
	Count	ART	MRT	Count	ART	MRT	Count	ART	MRT
2021	2395	95.5	61.8	1606	78	45.8	789	131	92.7
2022	2009	88.5	52.9	1780	79	47	229	161.5	125

- Average release time for prior bills of entry has been 79 hrs as compared to 161.5 hrs for those filed after cargo arrival. This shows that there is much lesser time taken for clearance of bills of entry filed before cargo arrival and it has a positive impact on release time. Almost 90% bills of entry are now being filed before cargo arrival which is a positive change. This increase in filing of Bills of Entry prior to cargo arrival may be due to a temporary problem of container congestion happened at the end of CONCOR at Khatuwas, Rajasthan.
- Further, the Median release time of bills filed before arrival is 47 hrs which is within the target release time of 48 hrs. Almost 90% of the bills of entry in 2022 have been released within the target time.
- However, there are still some apprehensions of trade regarding charging of interest before goods arrival in cases where assessment is completed by RMS before goods arrival, which deters them from filing bills of entry in advance. As per Section 47 of the Customs Act, 1962 the duty payment becomes due on the same day when the bill has been self assessed. Therefore, if a bill of entry is filed late in the evening and it gets assessed by RMS, the duty payment has to be made before midnight on the same day to avoid interest.

**B. Average release time for different level of facilitation is as under:-**

**Table-25**

Year	Average Release Time in hrs										
	All BE		Fully Facilitated BE			Facilitated BE			Non-Facilitated BE		
	Count	ART	Overall ART	Prior Bills ART	Normal Bills ART	Overall ART	Prior Bills ART	Normal Bills ART	Overall ART	Prior Bills ART	Normal Bills ART
2021	2395	95.5	75	60.7	131	94	71	143.7	138	119.7	175.8
2022	2009	88.5	67.7	58.8	144.7	102	92	158	141	132	204

- Average Release Time is quite less in case of prior Bills of Entry under all categories as compared to normal Bills of Entry.
- There is a need to encourage importers to file prior Bills of Entry.
- The aspect of not charging interest till cargo arrival at the port of import of interest, needs to be examined.



## 8. Impact Analysis of the Variables on the Release Time

- 8.1 Each of the above 7 variables have an impact on the average release time. Some have a positive impact while others have a negative impact.
- 8.2 The variables which have a positive impact on the release time are discussed as under:-
- i Level of Facilitation-The increased level of fully facilitated bills of entry in 2022 has reduced the ART by 7 hrs. Further increase in the level of fully facilitated bills of entry would further reduce the release time.
  - ii AEO Status- The release time for AEO clients is much lesser than normal importers. Therefore, expansion of the AEO programme would lead to further reduction of release time.
  - iii Prior Filing:-The release time for prior bills of entry is much lesser than normal bills of entry filed after cargo arrival which means that this variable has a positive impact on the overall release time.
- 8.3 The variables that have a negative impact on the overall release time are discussed as under:-
- i PGA-There is considerable time taken in receiving NOC from PGAs and therefore the release time for PGA needs to be reduced. There needs to be greater PGA NOC facilitation by system to reduce the release time for this category of bills of entry.
  - ii Warehousing bills of entry- The various processes involved in warehousing of goods take a long time to complete. This is having a negative impact on the release time. Therefore the processes for warehousing need to be automated and fast tracked to reduce the release time.
  - iii COO bills of entry- The COO verification is taking much longer after the rollout of CAROTAR and further the system prescribed 4 step verification is leading to provisional assessments pending verification which increases the release time.
  - iv Amendments-There is considerable time taken in filing and approval of amendments leading to increase in release time for this category of bills of entry. The amendment process needs to be simplified to make it easier and faster.

## 9. Analysis of the slowest and fastest released shipments

- 9.1 The fastest released shipments are fully facilitated non-PGA shipments with release time as under:-

Table-26

Year	All BE			Fully Facilitated Non-PGA Bills of entry		
	Count	ART	MRT	Count	ART	MRT
2021	2395	95.5	61.8	1140	68.3	40.7
2022	2009	88.5	52.9	1270	64	35.7

- 9.2 The slowest released shipments are non-facilitated bills of entry involving PGAs or amendments or warehousing. The release times for them are as under:-



Table-27

Year	All BE		Non-Facilitated with PGA		Non-Facilitated with Amendment		Non-Facilitated with Warehousing	
	Count	ART	Count	ART	Count	ART	Count	ART
2021	2395	95.5	16	272.5	179	189	4	312
2022	2009	88.5	19	223	222	158.5	7	235.5

## 10. Release time of FCL vs LCL cargo

The type of cargo load has an impact on the overall release time. However, as this factor is not a part of the import processes and it is an independent factor of release time, this has been included in the report. The release time for FCL vs LCL cargo is as under:

Table-28

Year	All BE			FCL Cargo			LCL Cargo		
	Count	ART	MRT	Count	ART	MRT	Count	ART	MRT
2021	2395	95.5	61.8	1941	97	62	454	88.6	59
2022	2009	88.5	52.9	1508	90	53	504	83.2	53

The Average Release Time for LCL cargo is less than for FCL cargo by around 7 hrs in 2022. This is probably because examination of LCL cargo takes lesser time.

## 11. Stage wise Analysis

### 11.1 Stage wise Analysis regarding time taken at various stages of life cycle of a bill of entry

Stage wise analysis has been considered integral to the TRS. Such analysis helps to identify the time taken between different events at various stages of customs clearance process by concerned stakeholders and pin point the bottleneck in the process. General life cycle of a bill of entry is, Arrival of goods to Submission of BE, Submission to Assessment of BE, Assessment of BE to Payment of Duty, Payment of Duty to Goods Registration, Registration of goods to OOC. Out of these 4 stages only 2 stages i.e from filing to assessment and from goods registration to out of charge are actually time taken by customs. Even within these 2 stages, for the facilitated and non-facilitated bills of entries, the time taken from filing to assessment includes the time taken by importers for submitting query replies and in uploading requisite documents and in filling amendments, if required. In case of non-facilitated bills of entry, the time taken from goods registration to out of charge also includes the time taken by importer for actual goods presentation to shed officers which cannot be calculated separately. This analysis aims at estimating the time taken by customs officers and time is taken by the importer/other agencies. Average time taken under different levels of facilitation is as under:-



**Table-29**

Stage	Fully-Facilitated BE		Facilitated BE		Non-Facilitated BE	
	Count	Av Time	Count	Av Time	Count	Av Time
BE Filing to assessment	1324	0.13	227	55.5	458	57
Assessment to duty payment	1324	65	227	54.5	458	52
Duty payment to goods registration	1324	70	227	42.7	458	51
Goods registration to out of charge	1324	19	227	26	458	61.5

- i In case of fully facilitated bills of entries majority of the time are taken at the end of importers for duty payment and goods registration and it takes less than 20 hrs for such bills of entries to be processed by customs system and officers granting out of charge and includes time taken by PGAs for granting NOC, in case required.
- ii In case of the facilitated bills of entries, the time taken for assessment is 55.5 hrs which also includes the time taken by importers for replying to queries or for uploading documents. The total time taken at the importers' end for duty payment (54.5) hrs and goods registration (42.7 hrs) is quite high and increases the overall release time. The time taken to grant out of charge after registration is only around 26 hrs.
- iii For the non-facilitated bills of entries, the time taken in assessment, duty payment is almost equal to that in facilitated category. The time taken in goods registration is 51 hrs which is a little higher as the importers prefer to register goods on the day when their representative is available for examination and they have all the necessary documents like original COO, BIS, EPR, WPC certificates etc if required to be shown to examining officer. The time taken for granting out of charge after goods registration is 61.5 hrs as examination has to be done for these shipments which requires container shifting to examination area, presentation of bill of entry in import shed for examination, seal cutting, goods destuffing, actual examination, feeding of examination report by examining officers and finally granting of out of charge.

#### **11.2 Stage wise Analysis regarding time taken at various stages based on duty payment for a bill of entry**

At present, due to various trade facilitative measures such as pre arrival and parallel processing through automated system, the above sequence of stages may be overlapped. Considering the present scenario, the following combination of stages related to documentary and physical movement of goods have been considered for stage wise analysis. For this analysis facilitated includes fully facilitated and facilitated.

##### **A. Submission of BE to Payment of Duty to Assessment of BE to OOC (where duty payment is made before assessment of BE)**





**Table-30**

Where duty payment is made before assessment of BE (Mean time in hrs)						
Type of BE	Year	count	Submission of BE to Payment of Duty	Payment of Duty to Assessment of BE	Assessment to OOC	Release Time
Facilitated	2021	526	6.35	14.08	9.23	10.15
	2022	11	22.25	8.01	4.96	19.15
Non-Facilitated	2021	160	19.13	16.68	22.41	20.51
	2022	4	3.48	0.83	8.4	22.81

- i Duty payment has been done before assessment , this is not general practice. It may happen where Bill of entry was assessed provisionally and duty was paid and later on it got finalised or in cases where duty has been paid with manual challan at the timing of the filing of BE itself, based on self-assessment.
- ii Under both categories, average time from assessment to OOC has reduced to almost 50%.

**B. Submission of BE to Assessment of BE to Payment of Duty to OOC (where duty payment is made after assessment of BE)**

**Table-31**

Where duty payment is made on or after assessment (Mean time in hrs)						
Type of BE	Year	count	Submission of BE to Assessment of BE	Assessment of BE to Payment of Duty	Payment of Duty to OOC	Release Time
Facilitated	2021	1257	10.13	4.5	18.91	19.3
	2022	1472	7.75	11.05	1.9	17.41
Non-Facilitated	2021	436	7.71	23.15	7.08	0.28
	2022	448	14.13	11.9	6.83	19.88

- i In case of non-facilitated category, average time of assessment has increased from 7.71 hrs to 14.13 hrs.
- ii There is reduction in time taken from payment of duty to OOC in both categories.

**C. Submission of BE to Assessment of BE to OOC (cases of deferred duty payment)**



**Table-32**

Cases of deferred duty payment					
Type of BE	Year	Count	Submission of BE to Assessment of BE	Assessment of BE to OOC	Release Time
Facilitated	2021	15	0.2	22.95	10.28
	2022	17	5.68	9.35	8.01
Non-Facilitated	2021	1	0.43	5.05	9.13
	2022	0	-	-	-

- i The duty deferment facility is available to AEOs having T2 and T3 status holders. Which has increased in 2022 against 2021.
- ii There is more than 50% reduction in time taken from assessment to OOC in 2022 as compared to 2021.

**D. Arrival of goods to Registration of goods to payment of Duty to OOC (where duty payment is made after goods registration)**

**Table-33**

where duty payment is made on or after goods registration						
Type of BE	Year	count	Arrival of goods to Registration of goods	Registration of goods to payment of Duty	Payment of Duty to OOC	Release Time
Facilitated	2021	99	7.01	22.71	16.21	21.55
	2022	345	10.93	16.78	3.56	2.8
Non-Facilitated	2021	116	20.96	14.43	20.88	8.08
	2022	194	0.93	22.43	2	0.5

- i There is huge reduction under both categories in time taken from payment of duty to OOC.
- ii Similarly, there is significant reduction in case of non-facilitated bills of entry under time taken from arrival to registration of goods.

**E. Arrival of goods to payment of Duty to Registration of goods to OOC (where duty payment is made before goods registration)**



**Table-34**

where duty payment is made before goods registration						
Type of BE	Year	count	Arrival of goods to payment of Duty	payment of Duty to Registration of goods	Registration of goods to OOC	Release Time
Facilitated	2021	1684	5.9	23.45	7.98	4.56
	2022	480	19.2	0.28	22.61	3.3
Non-Facilitated	2021	1121	17.9	0.68	7.7	10.35
	2022	258	0.38	6.71	11.01	23.53

- i There is increase in time taken from registration of goods to OOC under both categories.
- ii There is reduction in time taken from payment of duty to registration of goods in case of facilitated bills of entry, and in case of non-facilitated bills of entry, there is reduction in time taken from arrival of goods to payment of duty.

**F. Arrival of goods to Registration of goods to OOC (cases of deferred duty payment)**

**Table-35**

cases of deferred duty payment					
Type of BE	Year	Count	Arrival of goods to Registration of goods	Registration of goods to OOC	Release Time
Facilitated	2021	15	10.05	0.23	10.28
	2022	17	22.8	9.63	8.01
Non-Facilitated	2021	1	2.85	6.28	9.13
	2022	-	-	-	-

- i Though there is reduction in overall release time in 2022, however, average time taken in both the stages have increased.

**However, as the correct duty payment time stamp is not available with ICES it takes the day end time for all duty payment happened during the day. Hence this analysis is not portraying the actual time taken between various stages**



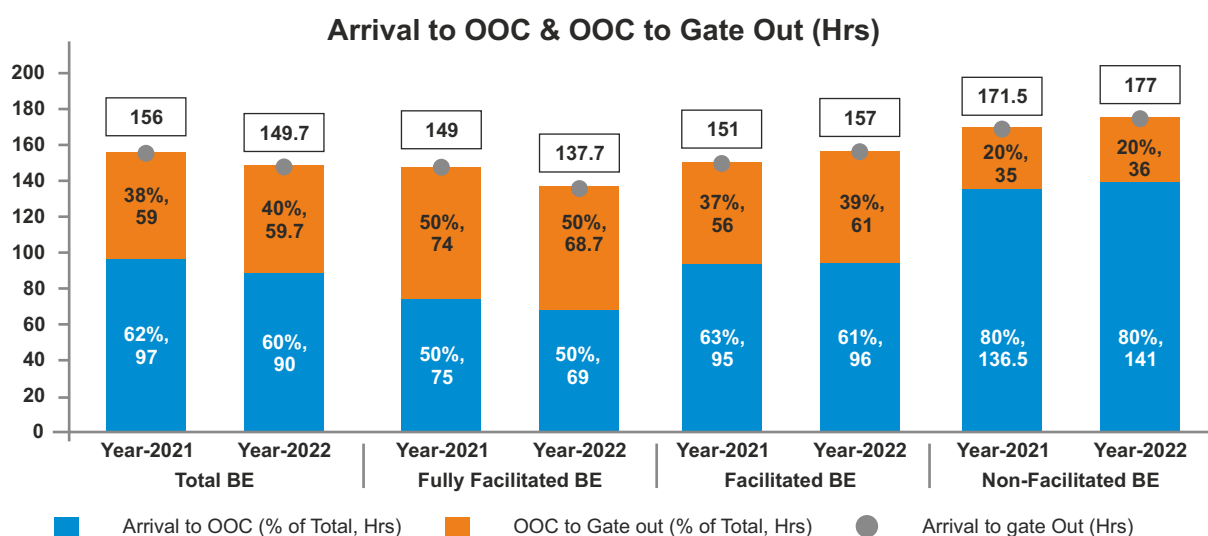
## 12. Analysis of release time between customs out of charge and final release of cargo from the port

WCO time release guidelines aim at calculating the release time from cargo arrival to final release into the economy. However, at the national TRS level the time taken till customs out of charge as its difficult to know the actual release time for all ports. In the local TRS the arrival to gate out time for FCL and LCL cargo has been also calculated to give an idea regarding the time taken for actual release of goods into the economy.

### A. The category wise gate out release time for FCL cargo is as under:-

Table-36

Year	Average Release Time in hrs							
	All BE		Fully Facilitated BE		Facilitated BE		Non-Facilitated BE	
	Arrival to OOC	OOO to Gate out	Arrival to OOC	OOO to Gate out	Arrival to OOC	OOO to Gate out	Arrival to OOC	OOO to Gate out
2021	97	59	75	74	95	56	136.5	35
2022	90	59.7	69	68.7	96	61	141	36

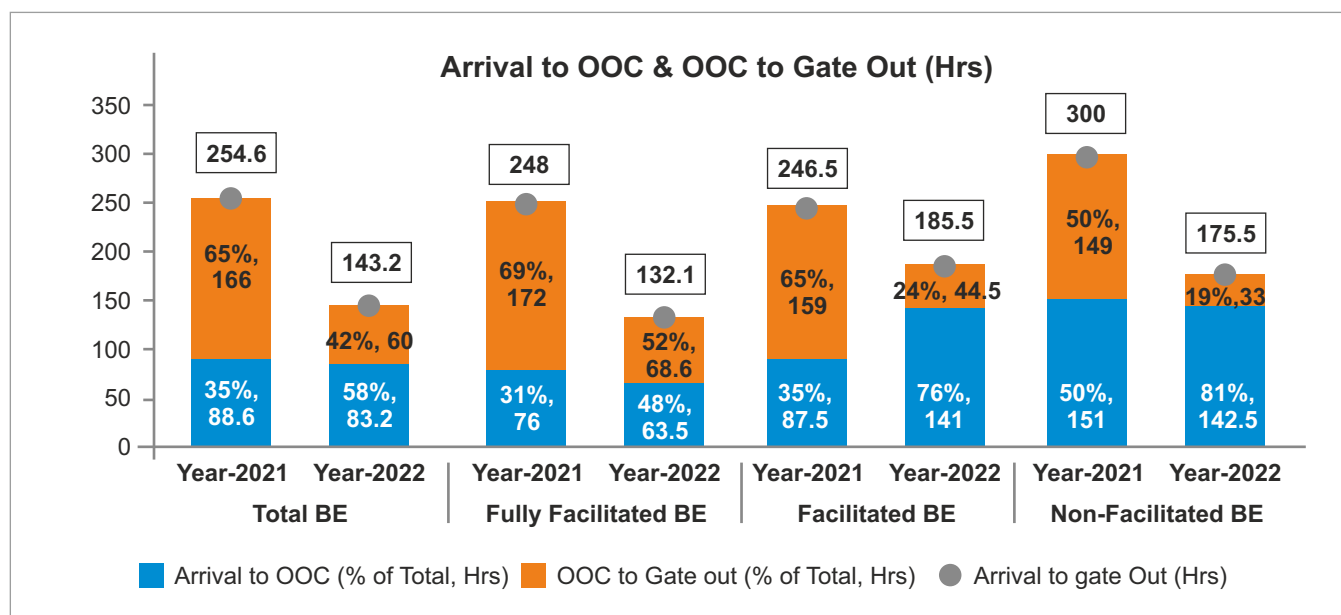


### B. The category wise gate out release time for LCL cargo is as under:-

Table-37

Year	Average Release Time in hrs							
	All BE		Fully Facilitated BE		Facilitated BE		Non-Facilitated BE	
	Arrival to OOC	OOO to Gate out	Arrival to OOC	OOO to Gate out	Arrival to OOC	OOO to Gate out	Arrival to OOC	OOO to Gate out
2021	88.6	166	76	172	87.5	159	151	149
2022	83.2	60	63.5	68.6	141	44.5	142.5	33





- i Average time taken for all categories of Bills of Entry in 2022 from out of charge to gate out has been around 60 hrs both for FCL as well as LCL cargo. Average Time taken from OOC to Gate out represents 40 per cent and 42 per cent of the total time taken from arrival to gate out for FCL and LCL cargo respectively.
- ii It has taken longer for fully facilitated bills of entry to be released into the economy with release time of 68.7 hrs after OOC as compared to 36 hours for non-facilitated bills of entry in 2022 after OOC is given in the case of FCL cargo. For LCL cargo, Average Release Time for fully facilitated Bills of Entry is 68.6 hrs and for non-facilitated Bills of Entry is 33 hrs. This may be because the stages like duty payment, container shifting etc. are already completed for non-facilitated bills of entry.
- iii There is considerable time taken by custodian, shipping lines and importers in getting the final release of the goods after customs out of charge. Further, it shows that while the increased level of fully facilitated bills of entry has reduced the time for customs clearance, it has not improved the final gate out time taken for this category of bills of entry and therefore the purpose of facilitation to grant faster delivery of goods to importers is getting hampered.

### 13. Suggestions for reducing the release time

There are various aspects which affect the overall release time as discussed above in the TRS report. Certain key suggestions emanate from the local TRS which could be implemented in the current year to reduce the overall release time for coming years. These are as under:-

- i The level of facilitation is a key factor in determining the overall release time. Therefore, if the level of fully facilitated bills of entry is increased, it would lead to further reduction in release time to a great extent.



- ii It has been seen that 1st check bills of entry take much longer for release as compared to 2nd check. In cases where 1st check is mandated, there needs to be a mechanism where the bills of entry may move directly to the registration queue for examination and it may move to assessment queue only after first check report has been put into the system. This would substantially reduce the release time.
- iii The SWIFT system needs to be updated regularly to avoid picking up of exempted CTH by PQIS and AQCS for NOC as it leads to unnecessary delays. Further, port officers at senior level should be empowered by systems to waive off the NOC on the system if the bill of entry is wrongly marked to PGA clearance. This would reduce PGA release time to a great extent.
- iv There is long time taken by FSSAI in drawing of samples and processing the NOCs which increases the PGA release time. Therefore, FSSAI officer may be posted permanently at the ICD so that there could be faster drawing of samples and processing of NOCs.
- v The TRS data shows that there is a long time taken to release warehousing bills entry. It is suggested that the processes like space certificate, bond acceptance may be completely automated as it would reduce the release time.
- vi Amendments take a long time for approval which increases the release time. The non-essential amendments may be auto approved by the system leading to lesser release time. Further, in case of amendments affecting assessment there may be proper monitoring mechanism whereby senior officers get an update of pending amendments like they monitor the pending FAG assessments. Also at present, the system does not allow pulling a bill of entry to PAG till an amendment is approved or rejected by FAG, which results in considerable delays as FAG officers don't monitor amendments properly. Therefore, ICES should allow pulling of bills of entry pending in amendment with FAG with the approval of jurisdictional Commissioner.
- vii The COO verification prescribed by RMS or CAROTAR is taking very long. There may be a centralized processing cell in the commissionerate which could Fast track the verification of COOs and finalization of assessments. Also system may avoid 4 step COO verification in all shipments of the same importer, once the verification has been completed.
- viii It has been seen that clearance for bills of entry filed before cargo arrival is faster. Law may be amended to provide that no interest is charged from the importer till the arrival of goods at the port of import to promote prior filing of bills of entry.
- ix The stage of goods registration may be removed as a process at the importer's end and there may be auto-registration through ICES as soon as Cargo arrival report is submitted in the ICES system by the custodian.
- x Time taken by importer for uploading requisite documents or in replying queries is also required to be measured so that importers can also enticed to contribute in reducing the overall release time.

The above suggestions are only few outcomes that have been noticed during the TRS. There are many small areas of functioning which could reduce the release time and therefore it may be the aim of all stakeholders to reduce the time taken at each stage to make the trade flow faster and achieve the NFTAP target of 48 hrs.





## EXPORT

### 14. Methodology and Scope

- 14.1 Export clearances of both Factory stuffed (e-sealed) containers, Full and Less than Container Load (FCL & LCL) are transacted from Inland Container Depot (ICD), Tughlakabad (Export).
- 14.2 For effecting exports, the exporters, after self-assessment, file Shipping Bill (SB) electronically before the movement of goods. As per the provisions of Section 50 of the Customs Act, 1962, in case of goods exported in a Vessel or Aircraft, a Shipping Bill is to be filed by the exporter by presenting electronically on the Customs Automated System. Where the Proper Officer is satisfied that any goods entered for exports are not prohibited and the exporter has paid duty, if applicable, Let Export Order (LEO) is granted. LEO is the order granted by Customs Authority under the provisions of Section 51 of the Customs Act, 1962 for permitting clearance and loading of goods for export after carrying out examination or inspection, where so required and ensuring regulatory compliances.
- 14.3 After grant of LEO, stuffing of goods takes place before rail out from the ICD. For stuffing, the CB/Shipper presents copy of SB and Cargo Receipt Note (CRN) Slip to Custodian for issuing Stuffing Job Order after which stuffing is done. A Stuffing tally sheet prepared during stuffing of cargo is then signed by representative of Custodian and CB/Shipper after stuffing is completed. After stuffing, the container is sealed by Customs following which CB/Shipper approaches CONCOR for booking/handover of container for rail out.
- 14.4 Shipping bill processing/ assessment by Customs is another stage but since this is accomplished before arrival of goods at the Customs area, this stage has not been considered separately.
- 14.5 This is the first Local Time Release Study being undertaken for Tughlakabad, Export Commissionerate and an earnest endeavour has been made to study the pain points in the export process chain in the ICD, that impacts the release time of cargo.

#### Scope

- 14.6 For the purpose of the Local Time Release Study, all Shipping Bills filed between 1st– 7th January, 2022, where goods have arrived at Gateway Port on or before 7th February, 2022 has been considered.
- 14.7 At the time of initiation of the study, the intent was to measure the Average Release Time from Pre-Arrival to Customs area (activity from factory/exporter premises to Customs area) till the sailing of vessel. However, due to data constraints, it was not found feasible to carry out such a study.
- 14.8 The following stages of export process have been considered for measuring the Average Release Time:
  - i Custodian Gate - in to Goods Registration (Stage 1) – This stage captures the arrival of goods at the ICD and Gate-in activity is done by the Custodian. Generally, SBs, after self assessment by exporter is filed electronically before movement of goods begins and in most cases, exporter declaration processing by Customs is simultaneous with movement of goods from factory/warehouse to ICD area and it is accomplished before the arrival of goods at the customs area.



Exporter/CB is responsible for entry of goods inside the ICD Area to Goods Registration. Thus this stage is attributable to the exporter/CBs/ Custodian;

- ii. Goods Registration to LEO (Stage 2) – Once the goods arrive in Customs area, goods registration process is initiated by the CB/exporter. For factory stuffed/self-sealed containers, Customs verify e-seal using hand-held reader and goods registration is done by the Customs Authority. In cases where data is not fetched from e seal, the goods are subject to examination. Thereafter LEO is given as per prescribed procedure. In other cases, goods are carted into the examination area and the lot, marks and numbers are verified along with documents, examination is done as per RMS instructions and LEO is given by the Customs Officer. LEO is the final procedure for export from customs end of any goods outside country. It permits the loading of the goods for exportation. This stage involves Customs/exporter/CB.
- iii. LEO to Stuffing (Stage 3) – After LEO is given, factory stuffed containers are ready for rail out. Other goods are handed over to the freight forwarders / consolidator for consolidation (in case of LCL cargo) and the same are stuffed in containers as per stuffing plan under the supervision of Customs. This stage is handled by the custodian and exporter.
- iv. Stuffing to Rail out (Stage 4) - After the stuffing is done and the stuffing order is signed by the Exporter/Customs Broker, the goods are loaded for rail out from the port. This stage is handled by the exporter/Custom broker, Shipping line and the custodian.
- v. Rail out to Gateway port (Stage 5) - This stage is handled by the custodian.

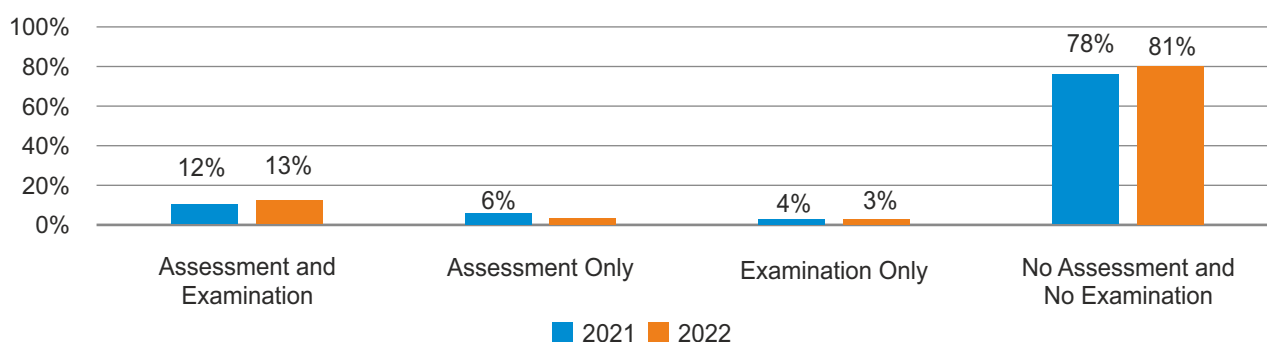
14.9 An attempt has been made to study the Average Release Time in respect of FCL/LCL cargo; factory stuffed, Warehouse Stuffed; Facilitated and Non -facilitated and AEO and Non- AEO cargo. Given that this is the first Local Time Release study in respect of ICD Tughlakabad Export Commissionerate, for a sense of baseline, attempt has been made to study and compare the SB data for the period 01.01.2021 to 07.01.2021 to the extent feasible.

14.10 RMS allows the lowest risk category to be cleared as facilitated without subjecting the cargo to either assessment, examination or both. It is observed that in 2021, about 78% SBs were fully facilitated. In 2022, the RMS facilitation level has increased to 81%. From those SBs filed and granted LEO for the period between 1st – 7th January, 2022, approximately 19% of SBs were assessed or examined or both while 81% of SBs were fully RMS facilitated. For the period between 1st – 7th January, 2021 approximately, 22% of SBs were assessed or examined or both while 78% of SBs were fully RMS facilitated as tabulated below:

Type of RMS Category	2021	2022
Assessment and Examination	12%	13%
Assessment Only	6%	3%
Examination Only	4%	3%
No Assessment and No Examination	78%	81%
Total	100%	100%



**RMS Comparative Chart of Sbs 2021 & 2022**



14.11 During the period from 1st January, 2022 to 7th January, 2022, 1670 SBs were filed of which 612<sup>(1)</sup> (36.69%) SBs are being considered for the purposes of this study. Out of 1670 SBs only 282 SBs (16%) were factory stuffed. Those SBs have been taken out of the scope of the study where time stamps are not available or there are certain inconsistencies in the data or treated as outliers due to reflection of abnormal time taken. Out of 612 SBs, 212 SBs covered top 10 Commodities (8708, 3004, 7326, 6109, 9804, 6204, 4901, 4823, 9018 and 1006), 95 SBs were filed by 10 top exporters, 173 SBs filed by the 10 top CBs.

Similarly, for the period from 1st January 2021 to 7th January, 2021, 1752 SBs were filed of which 554<sup>(2)</sup> SBs are being considered for the purposes of this study. Out of 1752 SBs only 268 SBs (15.29%) were factory stuffed. Out of 554 SBs, 146 SBs covered top 10 Commodities (8708, 3004, 7323, 7326, 9804, 7318, 9007, 6105, 2942, and 3923), 67 SBs were filed by 10 top exporters, 111 SBs filed by the 10 top CBs.

## Exclusions

- Shipping Bills showing arrival at Gate Way Port after 7th February, 2022 /2021.
- Shipping Bills in respect of which Gate Way Port timestamp data is not available
- Inconsistencies in data.
- Shipping Bills filed but subsequently purged due to non-presentation of goods.
- Shipping bills where provisional release given for SBs, or where NOC from PGA is not received within reasonable time
- Shipping bills where goods registration time stamp is prior to goods arrival date and time.

(1) SB purged after 30 days; LEO given on 1 SB after 07.02.2022, stuffing report not available for 79SBs; rail out data not available with custodian (may be due cut off time later) for 89 SBs, Gate way port data is not available with the Custodian for 266 SBs. In addition time stamps are erroneous for 3 SBs (1 SB before 01.01.2022 and 2 SB stuffing report with earlier date). 12 SBs RITC data not correct, for 2 SBs custodian gate arrival data is prior to goods registration (excluded), for 23 SBs Reg. to LEO data >96 Hrs due to provisional and other issues, for 71 SBs data LEO to stuffing date >240Hrs, 8 SBs data stuffing to Rail Out data >240Hrs. LCL Cargo excluded where LEO to Stuffing time more than 48 HRs (Total SBs -503).

(2) While LEO was granted for all SBs, Gate way port data is not available with the Custodian in respect of 311 SBs while consignments covered by 11SBs reached Gate Way Port after 07.02.2022. Further, 13 SBs RITC data not correct, for 323 SBs custodian gate arrival data is prior to goods registration (excluded), for 34 SBs Reg. to LEO data >96HRS due to provisional and other issues, for 113 SBs data LEO to stuffing date >240Hrs, 4 SBs data stuffing to Rail Out data >240Hrs. . LCL Cargo excluded where LEO to Stuffing time more than 48 HRs (Total SBs -389).



## 15. Calculation of Release Time

- 15.1 The time for the purposes of this study is presented in hours.
- 15.2 The Gross Release Time is the Average Gross Export release time taken from departure of export cargo from the factory gate of the exporter to the departure of the vessel carrying the export cargo.
- 15.3 The total time taken from Stages 1 to 5 represents the Net Release Time/Average Release Time. The Release Time of each SB is worked out to arrive at the average release time for export which is then measured against the NTFAP object of overall export Sea cargo release time within 24 hours.

## 16. Stage Wise Analysis

- 16.1 The stage wise average time taken is tabulated below:

Average Release Time 2022 & 2021										
SB Category	Year	Total No. of SBs	Custodian Gate -in to Registration	Goods Registration to LEO	LEO to Stuffing	Stuffing to Rail out	Rail out to Gateway Port	Custodian Gate In to LEO	Custodian Gate-In to Rail Out	Custodian -Gate in to Gateway Port
			(i)	(ii)	(iii)	(iv)	(v)			
All SBs	2022	612	31:21	9:51	16:23	53:28	92:54	41:12	111:05	203:59
	2021	554	50:41	11:38	14:34	49:14	68:23	62:20	126:09	194:33
Facilitated SBs	2022	460	30:45	6:24	14:16	53:31	94:21	37:10	104:58	199:20
	2021	412	48:42	8:56	12:49	48:19	69:15	57:39	118:48	188:03
Non-Facilitated SBs	2022	152	33:09	20:19	22:49	53:21	88:28	53:28	129:38	218:06
	2021	142	56:27	19:28	19:40	51:52	65:54	75:55	147:27	213:22
Factory Stuffing	2022	272	32:18	6:37	0:00	45:48	101:17	38:56	84:45	186:02
	2021	260	34:52	10:20	0:00	41:48	66:13	45:13	87:01	153:15
WH Stuffing	2022	340	30:35	12:26	29:31	59:36	86:11	43:02	132:10	218:21
	2021	294	64:41	12:48	27:28	55:47	70:19	77:29	160:45	231:04
AEO	2022	36	40:38	4:05	5:57	41:20	96:06	44:43	92:02	188:08
	2021	100	46:24	8:37	6:10	43:56	71:33	55:01	105:08	176:42
Non AEO	2022	576	30:46	10:13	17:03	54:14	92:42	40:59	112:17	204:59
	2021	454	51:38	12:18	16:25	50:23	67:41	63:57	130:46	198:28

## Observations

- 16.2 It is observed that from Custodian Gate- in to Goods Registration (Stage 1), the Average Time taken far exceeds the NTFAP object of overall export Sea cargo release time within 24 hours. For instance, the average time taken for all SBs at the stage of Custodian Gate- in to Goods registration is 31.21 hrs in 2022 while it was 50.41 hrs in 2021. The data also shows substantial contribution to the average release time during post LEO logistics - the time attributable from LEO to Stuffing (Stage 3) and Stuffing to Rail out (Stage4) which is quite significant. Combined together, the average time taken for all SBs works out to almost 60-70 hrs in 2022 and 64 hrs in 2021.
- 16.3 The overall Average Release Time for AEOs covering stages 1 to 5 in 2022 is the least at 188.08 though there is a marginal increase over 2021 at 176.42.
- 16.4 From Goods Registration to LEO, the Average Release Time has improved from 11.38 in 2021 to 9.51 in 2022. The Average Release Time in 2022 is least for AEOs at 4.05 as against 8.37 in 2021.
- 16.5 The data was also analyzed for Top 10 Commodities and Top Ten Exporters for 2022 and 2021. However, commonalities could be found only in respect of 4 commodities for both years for comparison. It is seen that there is a significant improvement in average Net Release time in 2022 when compared to 2021 from Custodian Gate-in to LEO and from Custodian Gate-in to Rail out. However, the average Net Release time from Custodian Gate-in to Gateway port has increased in 2022 as compared to 2021. The data is at *Appendix 1 and 2*.

## 17. Overall Release Time in Export

In 2022, the overall Average Release Time for all SBs from Custodian Gate-in to Rail Out is 111.05 which is an improvement over 126.09 in 2021. However, the overall Average Release Time for Custodian Gate in to Gateway Port marginally increased in 2022 at 203.59 as compared to 194.33 in 2021.





## 18. Distance Covered to Target

The distance covered to target has been calculated as percentage of SBs, for which Average Release Time is within the above NTFAP target. The findings of the study are presented below:

	Year	Goods arrival - registration - Customs LEO		Goods arrival - LEO- Rail Out		Goods arrival - LEO Rail out - Gateway - Port	
		Average Release Time (Hours)	Distance covered to target (%)	Average Release Time (Hours)	Distance covered to target (%)	Average Release Time (Hours)	Distance covered to target (%)
Overall SBs	2022	41:12	33.99	111:05	5.23	203:59	-
	2021	62:20	25.27	126:09	4.15	194:33	-
Factory sealed	2022	38:56	48.16	84:45	11.76	186:02	-
	2021	62:20	25.27	126:09	4.15	194:33	-
LCL	2022	54:44	7.23	129:16	0.00	208:25	-
	2021	65:00	14.93	130:00	0.00	201:24	-
FCL	2022	39:15	27.63	133:06	0.00	221:34	-
	2021	81:10	11.45	169:49	0.00	239:49	-
AEO	2022	44:43	41.67	92:02	5.56	188:08	-
	2021	55:01	26.00	105:08	6.00	176:42	-
Non -AEO	2022	40:59	33.51	112:17	5.21	204:59	-
	2021	63:57	25.11	130:46	3.74	198:28	-

## 19. Observations

- 19.1 If Goods Arrival to LEO is considered, 33.99 % of SBs meets the overall average release time within the revised NTFAP target of 24 hours. However, if Goods arrival to Rail Out is considered, only 5.23% of SBs meets the overall average release time within the revised NTFAP target.
- 19.2 From the data, it is evident that from Goods Arrival to Gateway port, there is no SB that meets the NTFAP target. One major factor is the average transit time by train from ICD Tughlakabad to gate way ports which is 76 hrs to Mundra/Pipava and 40hrs to JNPT. Further, the bulk of the export cargo from the ICD is booked for Mundra (72%), JNPT (22%) and Pipava (6 %). If this transit time is shaved off, the average release time would get reduced by about 60-70 hours.





## 20. Suggestions

- 20.1 The data shows that there is considerable scope for trimming the Average Release Time at Stage 1, i.e., Custodian Gate-in to goods registration which is 31.2 hrs in 2022 to 50.41 hrs in 2021. Currently, the process of goods registration for exports is done manually. From Custodian Gate- in to Goods Registration, the maximum time taken is 242:07 and 258:46 for 2021 and 2022 respectively. The following measures are suggested:
- If the facility of online registration of export goods is provided the time taken at this stage can be significantly improved.
  - For reducing this time, a provision could also be enabled in the system to provide information regarding such SBs where goods registration is not done within 48 hrs of the Custodian Gate- in.
  - A suitable provision could be prescribed to nudge the Exporters/CBs to complete goods registration not later than 48 hrs from Custodian Gate- in.
- 20.2 To avoid delay in grant of LEO, facility of online NOCs from PGAs for export should be enabled as is functional on the Import side.
- 20.3 The data also reflects that the time taken from LEO to Stuffing (Stage 3) and from Stuffing to Rail out (Stage 4) are other major contributors to Average Release Time. Although the data reflects slightly better timelines in 2021 when compared to 2022, this may be due increase in LCL cargo (increase by 22% in 2022) which has a bearing on time involved in post LEO logistics. For instance, LCL cargo generally is said to have dwell time of almost three times of FCL cargo. Another factor is the dip in volume of exports which leads to increase in waiting time for export train at the terminal (awaiting train rakes to be full before rail out). For improving the time taken at these two stages, some suggested measures are:
- Custodian could be actively encouraged and impressed upon to bring in measures for improving efficiency at these two stages. Custodian payment facility/rail booking facility is currently offline and if this is converted to online facility, then time savings may occur.
  - At times delay happens due to Stuffing Tally sheet not signed by exporter/CB in time which affects their rail out. This could be improved if Custodian puts in place facility for status update to exporters through email/SMS at every stage of the goods movement like pending for stuffing, pending for shipping line booking, etc
- 20.4 For factory stuffed/e-Sealed containers that are fully facilitated, a similar facility along the lines of DPE (Direct Port Entry) could be initiated so that such containers are loaded directly to rail out area instead of the bringing them to custodian Area. This will improve the dwell time.

## 21. Data Sources

The Local Time Release Study is based on analysis of data sourced from primarily from customs EDI systems and data base of custodian.





## Export Data

2022

Top Commodities

Appendix 1

Commodity Name	Count of SB	Custodian Gate in to Goods Registration	Goods Registration to LEO	LEO to Stuffing	Stuffing to rail out	Rail out to Gateway Port	Average Time Release (Custodian Gate In to LEO)	Gross Time Release (Custodian Gate In to Rail Out)	Gross Time Release (Custodian Gate in to Gateway Port)
Motor Vehicles Parts	40	23:48	7:26	6:33	57:30	93:01	31:15	95:20	188:22
Articles of the Iron or Steel	25	39:25	7:23	13:29	47:04	91:49	46:48	107:22	199:12
Pharmaceuticals	25	28:22	4:49	21:12	78:19	81:37	33:11	132:43	214:20
Imported Goods for personal use	24	32:22	2:51	22:44	91:00	93:05	35:14	148:59	242:04
T-Shirts	24	27:38	19:45	30:35	32:38	71:56	47:23	110:37	182:34
Women Suits, Jackets	22	44:31	18:09	33:59	53:24	87:23	62:40	150:03	237:27
Printed Books	14	29:44	8:56	14:53	48:24	115:50	38:41	101:59	217:50
Paperboard	13	19:11	6:24	0:00	37:50	121:54	25:35	63:26	185:20
Medical Surgical Instruments	13	22:37	9:18	9:54	61:10	86:39	31:55	103:01	189:40
Rice	12	42:39	14:13	0:00	31:42	134:36	56:52	88:35	223:11

2021

Commodity Name	Count of SB	Custodian Gate in to Goods Registration	Goods Registration to LEO	LEO to Stuffing	Stuffing to rail out	Rail out to Gateway Port	Average Time Release (Custodian Gate In to LEO)	Gross Time Release (Custodian Gate In to Rail Out)	Gross Time Release (Custodian Gate in to Gateway Port)
Motor Vehicles Parts	34	37:24	7:47	9:54	53:49	65:59	45:11	108:55	174:54
Pharmaceuticals	19	60:29	18:50	13:00	41:17	73:16	79:20	133:38	206:55
Household article of Iron or Steel	18	36:57	4:35	12:27	50:11	64:23	41:32	104:11	168:35
Articles of the Iron or Steel	15	46:45	11:03	8:27	53:47	75:18	57:49	120:03	195:21
Imported Goods for personal use	14	60:08	4:14	21:18	50:44	82:32	64:23	136:26	218:59
Screws, Bolts	11	40:39	10:47	5:57	42:57	63:41	51:27	100:21	164:03
Cinematographic cameras and Projectors	10	39:35	28:03	19:32	95:50	148:46	67:39	183:02	331:48
Men's Shirts	9	37:58	27:47	13:53	34:09	60:57	65:46	113:49	174:46
Mountings, fittings of furniture	8	90:04	13:57	22:56	45:09	60:32	104:02	172:07	232:40
Other furniture	8	41:03	10:13	15:11	34:11	55:52	51:17	100:39	156:32

## Comparison - Top Commodities (2022 and 2021)

Commodity Name	Year	Count of SB	Custodian Gate in to Goods Registration	Goods Registration to LEO	LEO to Stuffing	Stuffing to rail out	Rail out to Gateway Port Gate In to LEO)	Average Time Release (Custodian Gate In to Rail Out)	Gross Time Release (Custodian Gateway Port)	Gross Time Release (Custodian Gate in to
Motor Vehicles Parts	2022	40	23:48	7:26	6:33	57:30	93:01	31:15	95:20	188:22
	2021	34	37:24	7:47	9:54	53:49	65:59	45:11	108:55	174:54
Articles of the Iron or Steel	2022	25	39:25	7:23	13:29	47:04	91:49	46:48	107:22	199:12
	2021	15	46:45	11:03	8:27	53:47	75:18	57:49	120:03	195:21
Pharmaceuticals	2022	25	28:22	4:49	21:12	78:19	81:37	33:11	132:43	214:20
	2021	19	60:29	18:50	13:00	41:17	73:16	79:20	133:38	206:55
Goods for personal use	2022	24	32:22	2:51	22:44	91:00	93:05	35:14	148:59	242:04
	2021	14	60:08	4:14	21:18	50:44	82:32	64:23	136:26	218:59





## Top 10 Exporters

2022

Appendix 2

Exporter	Count of SB	Custodian Gate in to Goods Registration	Goods Registration to LEO	LEO to Stuffing	Stuffing to rail out	Rail out to Gateway Port	Average Time Release (Custodian Gate In to LEO)	Gross Time Release (Custodian Gate In to Rail Out)	Gross Time Release (Custodian Gate in to Gateway Port)
GAURAV SINGH YADAV	22	20:38	2:48	24:48	92:54	86:31	23:26	141:09	227:41
SURAJIT ENTERPRISES	12	19:52	14:31	57:01	64:24	112:35	34:24	155:49	268:25
WORLDSTAR PACKAGING INDUSTRY	10	21:52	7:27	0:00	27:52	134:33	29:20	57:12	191:46
KSP INC	10	42:29	7:49	0:00	25:21	78:10	50:18	75:39	153:50
BIHANI MANUFACTURING COMPANY PRIVATE LIMITED	7	62:46	4:14	0:00	68:15	73:05	67:00	135:15	208:21
ROULUNDS BRAKING INDIA PRIVATE LIMITED	7	23:21	3:24	0:00	62:20	96:28	26:45	89:06	185:34
UNICON INTERNATIONAL	7	48:49	19:22	30:46	58:06	67:09	68:12	157:05	224:14
GOYAL BOOKS OVERSEAS PRIVATE LIMITED	7	29:49	4:01	0:00	18:36	120:10	33:50	52:27	172:37
RACL GEARTECH LIMITED	7	42:03	0:49	48:43	56:19	76:40	42:53	147:55	224:35
ARC INTERNATIONAL	6	27:06	9:26	33:18	8:54	60:36	36:32	78:45	139:22

2021

Exporter Name	Count of SB	Custodian Gate in to Goods Registration	Goods Registration to LEO	LEO to Stuffing	Stuffing to rail out	Rail out to Gateway Port	Average Time Release (Custodian Gate In to LEO)	Gross Time Release (Custodian Gate In to Rail Out)	Gross Time Release (Custodian Gate in to Gateway Port)
ACTIVE PHOTO SERVICES PRIVATE LIMITED	10	39:35	28:03	19:32	95:50	148:46	67:39	183:02	331:48
ARVIND BHANDARI	10	72:55	4:40	26:55	47:16	66:25	77:36	151:48	218:13
MR. JAGMANPREET SINGH	8	43:53	3:37	8:47	52:35	91:25	47:30	108:53	200:19
SPIROTECH HEAT EXCHANGERS PVT. LTD.	7	38:54	7:28	0:00	12:39	53:14	46:22	59:02	112:17
DCM SHRIRAM INDUSTRIES LTD	7	15:34	4:45	0:00	43:20	64:44	20:19	63:40	128:24
QH TALBROS PVT. LTD.	5	28:41	4:31	0:00	40:05	77:18	33:12	73:17	150:36
CAPITAL VENTURES PRIVATE LIMITED	5	19:36	6:24	0:00	49:02	61:34	26:01	75:03	136:37
UNILEVER INDIA EXPORTS LIMITED	5	62:36	8:13	9:31	47:03	58:01	70:49	127:23	185:24
DONNA INTERNATIONAL PRIVATE LIMITED	5	27:07	7:55	0:00	15:06	56:31	35:03	50:10	106:42
BRIJBASI ART PRESS LTD.	5	15:20	3:10	4:13	39:35	63:56	18:30	62:19	126:16





## GLOSSARY OF TERMS

1	ADC	– Assistant Drug Controller	27	IGM	– Import General Manifest
2	AEO	– Authorised Economic Operator	28	IGST	– Integrated Goods and Service Tax
3	AQCS	– Animal Quarantine and Certification Services	29	JNPT	– Jawaharlal Nehru Port Trust
4	BE	– Bill of Entry	30	LCL	– Less than Container Load
5	C.W.C.	– Central Warehousing Corporation	31	LEO	– Let Export Order
6	CAROTAR	– Customs (Administration of Rules of Origin under Trade Agreements)	32	MRT	– Median release time
7	CB	– Customs Broker	33	NCTF	– National Committee on Trade Facilitation
8	CBIC	– Central Board of Indirect Taxes and Customs	34	NIC	– National Informatics Centre
9	CDRUG	– Central Drug Controller General	35	NTFAP	– National Trade Facilitation Action Plan
10	CFS	– Container Freight Station	36	OOC	– Customs Out of Charge
11	CMC	– Computer Management Corporation	37	PGA	– Participating Government Agencies
12	CONCOR	– Container Corporation of India	38	PQIS	– Plant Quarantine Information System
13	COO	– Country of Origin	39	RKC	– Revised Kyoto Convention
14	CRN	– Cargo Receipt Note	40	RMS	– Risk Management System
15	CTH	– Customs Tariff Heading	41	SB	– Shipping Bill
16	DPD	– Direct Port Delivery	42	SEZ	– Special Economic Zone
17	DPE	– Direct Port Entry	43	SQL	– Structured Query Language
18	ECTS	– Electronic Cargo Tracking System	44	SWIFT	– Single Window Interface for Trade
19	EDI	– Electronic Data Interchange	45	TEU	– Twenty Equipment Unit (20 ft container)
20	E-Sanchit	– e-Storage and Computerized Handling of Indirect Tax Documents	46	TFA	– Trade Facilitation Agreement
21	FAG	– Faceless Assessment Group	47	TKD	– Tughlakabad
22	FCL	– Full Container Load	48	TRS	– Time Release Study
23	FSSAI	– Food Safety and Standards Authority of India	49	WCO	– World Customs Organisation
24	FTA	– Free Trade Agreement	50	WPC	– Wireless Planning And Coordination
25	ICD	– Inland Container Depot	51	WTO	– World Trade Organization
26	ICES	– Indian Customs EDI System			



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#### *(Acknowledgement)*

*For data assistance both the teams are thankful to:*

1. Smt. Preeti Kumari, Data Base Administrator, NIC, and officers from DG (Systems),
2. Shri. Aakash Chakrabarti, Manager, Advisory, PWC, DGARM
3. Ms. Kiran Sharma, Terminal Manager, CONCOR, Shri VarunSharma, CONCOR, Shri Ravi Kant, CONCOR
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