



प्रधानआयुक्त सीमा शुल्क(आयात)का कार्यालय  
 OFFICE OF THE PR. COMMISSIONER OF CUSTOMS (IMPORT),  
 तकनीकी अनुभाग, हवाई माल संकुल सहार, अंधेरी(पूर्व), मुंबई -४०० ०९९  
 TECHNICAL CELL, AIR CARGO COMPLEX, SAHAR,  
 ANDHERI (EAST), MUMBAI – 400 099  
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Date: 23.09.2025

### Public Notice No. 41/2025

#### Subject: First-Time Import of Goods – Procedural requirements.

Attention of all Importers, Customs Brokers, and Members of the Trade in the jurisdiction of Air Cargo Complex, Mumbai-III is hereby invited to the procedure regarding submission of KYC documents and verification in cases of first-time imports. This measure is aimed at verifying the authenticity of importers, protecting the interest of revenue and preventing smuggling by non-bonafide or fake entities.

#### 2. First Time Importer:

Persons who are newly engaged in the import activity anywhere in the country are considered as first-time importers.

#### 3. List of Documents prescribed:

The following list of documents must be submitted by first-time importers at the time of registration:

- (i) Copy of IEC (Certificate).
- (ii) GST Registration Certificate.
- (iii) Utility Bills (Electricity/ Telephone) but not older than 3 months (if address differs from GST Certificate), Property Tax Receipt, Lease/Rent Agreement if business premises are rented.
- (iv) Permanent Account Number (PAN) Card.
- (v) Aadhar Card.
- (vi) Address proof i.e. Voter ID/Passport/Driving License.
- (vii) Current Bank Accounts/Statement, Income Tax Return for last three years, Cancelled Cheque and a certificate from the bank confirming that the IEC holder's bank account is operational and genuinely held by the importer (account name matching IEC).
- (viii) Document of incorporation, in case of persons other than individuals shall be the following, namely: -

- (a) in case of partnership firm, partnership deed or agreement;
  - (b) in case of Limited Liability Partnership, Certification of Registration issued by Registrar and LLP Agreement;
  - (c) in case of company, Certificate of Registration issued by Registrar and Memorandum of Understanding and Articles of Association;
  - (d) in case of trusts/foundations, Certificate of Registration and Memorandum of Understanding and Articles of Association;
  - (e) in any other case, any document evidencing constitution.
- (ix) Document evidencing the appointment of authorised signatories, if applicable, along with recent passport-size photograph (with date) and signature specimen, mobile number and e-mail address of authorised person/authorised signatory.

#### **4. Submission Process:**

The stated documents are to be submitted by the importer, their authorized Customs Broker (CB), or an authorized representative to the concerned Assessing Group officer. CBs must ensure strict adherence to Regulation 10 of Customs Brokers Licensing Regulations (CBLR), 2018, while verifying client identity and information, as mandated under Regulation 10 of CBLR, 2018.

#### **5. Compliance by Customs Brokers:**

Customs Brokers are expected to fulfil their obligations under Regulation 10 of Customs Brokers Licensing Regulations (CBLR), 2018, specifically, clause (n) and (o) which state:

(n) Verify antecedents, correctness of IEC, identity, and the functioning of the client at the declared address using reliable, independent, and authentic documents, data, or information.

(o) Inform any change in postal address, telephone number, e-mail, etc., to the jurisdictional Deputy/Assistant Commissioner of Customs within one month of such change.

#### **6. Procedure for First-Time Importers:**

The first-time importer shall submit the above listed documents to the concerned Assessing Group and obtain an acknowledgment. The Group Assessing officer shall maintain separate e-office files for such importers, and the File Number should be mentioned in the Departmental Comments column of the Bill of Entry. All documents shall thereafter be forwarded to the Deputy/Assistant Commissioner of Customs of the Group.

## **7. Importer Responsibilities:**

A first-time importer must:

- i. File Bill of Entry (BE) through ICEGATE and submit Commercial Invoice, Packing List, Airway Bill, Certificate of Origin (if claiming preferential duty), Import licences or NOCs (wherever applicable), Test reports/technical literature (if classification is complex) and any other required documents, as applicable.
- ii. Ensure correct classification of goods.
- iii. Check the applicable Import Policy for Free/Restricted/Prohibited.
- iv. Determination of valuation as per Customs Valuation Rules, 2007.
- v. Choose appropriate assessment mode (Self-Assessment, First Check, etc)
- vi. Accurately declare and pay duties (BCD, IGST, SWS, etc.).
- vii. Respond promptly to any queries.
- viii. Maintain relevant records for five years for Audit purposes.
- ix. Duties must be paid online in ICEGATE before clearance.
- x. Check eligibility for duty exemptions under notifications.
- xi. Cooperate with Audit, Investigation or Verification, in the event of an inquiry against them or their employees.

## **8. Facilitation Measures:**

A person whose identity has already been verified at another Port at the time of first import and such person intends to start import from Air Cargo Complex, Mumbai-III, then the following procedure shall be followed:

i. Where the person has been importing through some other Port and is not a new person engaging first time in import, there shall be no requirement for any further compliance. The Customs Broker or first-time importer seeking self-clearance shall immediately intimate the Deputy/Assistant Commissioner of Customs (Import Shed) seeking assistance in clearance, if required.

ii. In respect of a person newly engaging in the activity of import, the documents mentioned in Para 3 of this Public Notice shall be submitted at the time of import.

## **9. Supersession Clause:**

This Public Notice supersedes all previous Public Notices related to First-Time Imports under Air Cargo Complex, Mumbai Zone-III.

## 10. Assistance & Clarification:

Any difficulties faced in the implementation of this Public Notice may be brought to the notice of the Additional/Joint Commissioner of Customs (Import), ACC, Sahar, Mumbai Customs Zone-III. The concerned Deputy/Assistant Commissioner shall ensure timely processing of such cases within 48 hours/ 2 working days. For assistance, clarification and information, Importers and Customs Brokers may reach out to our Help Desk at TSK (Turant Suvidha Kendra) at [tsk.accmumbaizone3@gov.in](mailto:tsk.accmumbaizone3@gov.in) or contact 022-26816696 or visit our official website at <https://mumbaicustomszone3.gov.in> and other departmental websites - <https://www.icegate.gov.in>, <https://www.cbic.gov.in>.

First time importers are also advised to familiarise themselves with the provisions of Faceless Assessment.

This Public Notice is issued in terms of Customs (Verification of Identity and Compliance) Regulations, 2021 notified vide Notification No. 41/2021-Cus (NT) dated 05th April, 2021.

**(Manish Chandra)**

Pr. Commissioner of Customs (Import)  
Air Cargo Complex, Mumbai-III.

Copy:

1. The Chief Commissioner of Customs, Mumbai Customs Zone -III, Mumbai.
2. The Commissioner of Customs (Export), ACC, Mumbai
3. All Additional/Joint Commissioners of Customs (Import), ACC, Mumbai
4. All Additional/Joint Commissioner of Customs (Export), ACC, Mumbai
5. All Deputy/Assistant Commissioners of Customs (Import & Export), ACC, Mumbai
6. Trade Associations
7. CB Associations (BCBA)
8. MIAL / Air India
9. EDI section (for updation on Website)
10. Office Copy