Circular No.41/2026-Customs

F.No. 450/26/2019-Cus-IV(Pt.)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes and Customs
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Hall No.16049, Kartavya Bhawan-1
New Delhi, Date: 03.09.2026

To,

All Principal Chief Commissioners/ Chief Commissioners of Customs/ Customs (Preventive),
All Principal Chief Commissioners/ Chief Commissioners of Customs & Central tax,
All Principal Commissioners/ Commissioners of Customs/ Customs (Preventive),
All Principal Commissioners/ Commissioners of Customs & Central tax,
All Principal Director Generals/ Director Generals under CBIC.

Madam/Sir,

Subject: National Assessment Centre (NAC) Portal for Trade and department for effective dissemination of information –reg.

Reference is invited to Circular No. 40/2020-Customs dated 04.09.2020 regarding the roll out of faceless assessment in customs and constitution of National Assessment Centres (NACs) for the purpose of ensuring uniformity and consistency in Customs assessment across formations.

2. In furtherance of this endeavour, a common digital platform, namely the National Assessment Centre (NAC) Portal, has been envisaged to provide trade and stakeholders with transparent and readily accessible source of NAC decisions, legal precedents, CAAR rulings, Advisories and audit observations promoting uniformity, certainty and transparency in assessment across Customs formations, enhancing predictability and informed compliance, while reducing divergent practices and avoidable disputes.

3. Accordingly, the NAC Portal has been developed and is accessible at naccustoms.gov.in, enabling trade and other stakeholders to directly access relevant information on the Portal. The Portal also provides a keyword-based search functionality, enabling users to readily locate and download relevant documents and reference material. The NAC Portal may be accessed through any secure web browser available in the public domain.

4. The Portal, inter alia, provides for information related to:

(i) Audit Objections, CAAR Rulings, Legal Decisions.

(ii) Issues resolved/taken up by NACs and issues requiring policy intervention;

(iii) Issues relating to classification, valuation and other assessment-related matters;

(iv) Minutes of NAC meetings, advisories, alerts, circulars/Public Notices;

(v) Zone-wise CCFC and PTFC related information, including Minutes of Meetings and issues deliberated therein; and

(vi) other relevant assessment and trade-facilitation related information/references.

5. Availability of such information through a common platform would facilitate importers, Customs Brokers and other stakeholders in accessing relevant decisions, clarifications and deliberations concerning classification, valuation and other assessment-related matters. This would promote better compliance, reduce avoidable divergent interpretations and practices, and provide greater transparency and certainty to trade. At the same time, a common repository of assessment-related information would assist Customs officers across formations in taking informed and consistent decisions, thereby further strengthening the NAC mechanism and facilitating trade.

6.1. The NAC Portal provides role-based logins for administration, reporting and monitoring. The Portal is accessible to each NAC through its respective NAC login credentials. The Portal enables the respective NAC to upload, update and manage information and records pertaining to its allocated commodities/products and functional domain.

6.2. The NACs to update the portal regularly through the credentials provided for the same and are encouraged to make effective and regular use of the information and reference material available on the NAC Portal, particularly in matters relating to classification, valuation and other assessment-related issues, with a view to promote uniformity and reduce divergent practices.

6.3 Information concerning commodities which are taken up by stakeholders during CCFC/PTFC for guidance/uniformity in assessment should be updated in the portal on priority basis.

7. The User Manual for the NAC Portal is uploaded on icegate.gov.in

8. Wide publicity may be given to this Circular by issuance of Trade/Public Notices by the concerned field formations so as to facilitate awareness and effective utilisation of the NAC Portal by trade and other stakeholders, wherever applicable.

9. Difficulties, if any, encountered in the implementation or operation of the NAC Portal may be brought to the notice of the Board.

Hindi version follows.

(Indrajit Panda)
Under Secretary (Cus-IV),
Customs Policy Wing