STANDING ORDER NO. 08/2006

The Risk Management Scheme has started for selected groups from today i.e. 24/02/2006. For these groups, Concurrent Audit has now been replaced with Post Clearance Audit (PCA). In this regard, detailed Standing Order No. 06/2006 dated 22/02/2006 and Public Notice No. 12/2006 dated 17/02/2006 has already been issued. For PCA, the following procedure will be adopted:-

1) The Out of Charge officer (OOC) along with the Tax Assistant posted in the CFS will collect the OOC documents and keep them in safe custody. (Day-1)

2) Next day morning, the list of Bills of Entry selected for PCA will be available on the EDI system and those documents will be segregated and kept separately in the respective CFS by the Tax Assistant of the CFS. (Day-2)

3) Those documents will have to be collected and handed over to the Audit Section in the Custom House. One ministerial staff from the Docks will be posted for collection of the documents and handing it over to the IAD on rotation basis. Till such posting is done, the Tax Assistant posted in the Audit Section will go and collect the documents from the respective CFS. A separate vehicle will be provided for this Tax Assistant who will be collecting the documents. (Day-2)
4) Once the documents are received in the Audit Section, they will be entered in a master register and thereafter distributed amongst the Appraising Officers of Audit Section group-wise as per their respective charges.

(Day-2)

5) The Appraising Officers in audit section will be required to complete the audit or raise query, if any, within one day. (Day-3)

6) The entire bunch of the day will be put up to the concerned Asstt. Commissioner (Audit) in the morning. He will complete the audit for the Bills of Entry and approve any query / consultative advice etc. on the same day. (Day-4)

7) The next day morning, the lot for the next day will be handed over to the Asstt. Commissioner (Audit) and the documents given to him on the previous day will be collected back. (Day-5)

8) The documents which have been cleared in audit and no objections have been raised will be sent back to the CRA and the documents, in which any action is suggested, will be kept back for further necessary action. The outcome of the document whether sent to CRA or retained for any query will be mentioned in the master register.

9) For the query raised, a separate register will be maintained giving the details of the query and the replies received by the importers / CHA. It should mention the serial number of the master register also.

(NAJIB SHAH )

COMMISSIONER OF
CUSTOMS (IMPORT)