

STANDING ORDER. 04/2010

GOOD Sub: Non-Compliance by trade of Querry Memo, Consultative Letter, Advisory Memo, Less Charge Demand Notice issued by PCA-reg.

•••••••••••••••••••••••••••••••

1. •••••• Risk Management System was introduced vide Public Notice 12/2006 dated 17.02.2006. Under this the EDI system selects bills of Entry for facilitation depending upon various parameters. Bills of Entry are thus cleared either without assessment or without assessment and examination. After clearance, a certain percentage of Bills of Entry is selected for audit. Since human intervention has been done away with in the process of assessment and examination, Post Clearance Audit assumes paramount importance.

3. Accordingly auditors working in PCA section examine Bills of Entry. Whenever they notice any discrepancy, they issue Querry Memo or Consultative Letter. Of late it has been observed that importers/CHAs do not respond promptly to communications from PCA section. Since, raising demands is a time bound matter, such delays hamper interest of revenue; the imports are expected to respond promptly to such communications.

4. **A A A A A A A A** Therefore, it has been decided that, henceforth, if the importers do not give any response to communications from the PCA section within 30 days of dispatch of the Querry/ Consultative Letter, live Bills of Entry pertaining to other consignments of the erring importers shall be intercepted by the system.

PCA section. LRM Section shall introduce the target. Such target shall be removed, once the importer complies and an NOC is granted by the Jt./Addl. Commissioner of Customs PCA Section.

♦(A.K.DAS) Commissioner of Customs (Import) JNCH Nhava Sheva