

**OFFICE OF THE CHIEF COMMISSIONER OF CUSTOMS MUMBAI-II
JAWAHARLAL NEHRU CUSTOM HOUSE, SHEVA, DIST. RAIGAD,
MAHARASHTRA 400 707**

STANDING ORDER No. 34 /2011

Subject : Recommendations of P A C (3rd , 4th and 6th Para of 15th Report of 15th Lok Sabha) for prompt and proper handling of Audit Paras-reg.

Public Account Committee vide the 3rd , 4th and 6th paragraphs of its 15th Report (of the 15th Lok Sabha) has made certain important recommendations/ observations related to prompt and proper handling of Audit Paras by the CBEC as well as by its field formations.

2. In line with the recommendations of PAC, the Board has examined the present procedure of handling Audit Paras and a suitable procedure has been devised to ensure time bound and proper handling of Audit Paras and timely replies to C&AG.

3. The Board desires that the said procedure shall be strictly complied with immediate effect with by all concerned viz. Customs sections of the Board and field formations. The revised procedure is as follows.

(i) On receipt of the DAPs/Audit Paras and PAC Paras, the FTT section, CBEC shall send the same to the concerned Customs section in CBEC within a maximum period of 15 days.

(ii) The concerned Customs section, CBEC shall forward the received DAPs/ Audit Paras and PAC Paras to concerned field formation within a maximum period off 15 days.

(iii) The concerned Commissioner shall ensure a reply is sent to the concerned Customs section, CBEC within a maximum period of one month from the date of receipt of the DAPs/Audit Paras and PAC Paras. The reply shall be sent in the prescribed proforma with each entry thereof completed.

(iv) The concerned Commissioners shall take appropriate action against the defaulters promptly and intimate the same to the Ministry without any delay.

(v) After receipt of the reply from the Commissionerate the concerned Customs section, CBEC shall prepare the ATN/ATR, notwithstanding the Court cases, and send the same to C&AG with approval of Member (Customs) within a maximum period of one month. The reply shall be sent in the prescribed proforma. Thus, the entire exercise of reply to C& AG should be completed within three months of receipt of the DAPs/Audit Paras and PAC Paras, so that clarification, if any, sought by C&AG can also be replied to within the

stipulated time period of four months from the receipt of DAPs/Audit Paras and PAC Paras.

(vi) After vetting of the ATN/ATR by C&AG the concerned Customs section, CBEC shall send the same to the Hindi section within three days. Thereafter, the vetted ATN/ATR (15 copied in Hindi and 30 Copies in English) shall be sent to Monitoring Cell within 15 days of receipt of C&AG letter confirming vetting.

(vii) Subsequent queries, if any, on Ministry's comments/Action Taken Notes (ATNs) shall be likewise promptly dealt with in consultation with concerned Commissionerate, if required, and replied to C&AG without delay.

(viii) Copies of approved ATNs/ATRs shall necessarily be sent by concerned Customs section, CBEC to FTT section.

(ix) Concerned JS/Commissioner shall monitor the disposal of the pending DAPs/Audit Para in each Customs section on fortnightly basis. The overall pendency of the Customs wing shall be monitored by J S (Customs) CBEC.

(x) With a view to reconcile pendency, resolve outstanding issues, and expedite disposal of outstanding ATN/ATR, Half yearly meeting at the level of JS (Customs) and quarterly meetings at the level of Director (Customs) shall be held with the Office of C&AG.

(xi) It is also desired that necessary action should be taken for computerization of records and building of electronic database, to improve the monitoring and quick disposal/submission of ATNs/ATRs by the Department. The sections/ wings dealing with the subject should also be overhauled by inducting more manpower.

Commissioners are requested to ensure compliance to the above instructions including those at S. No. (xi). Appropriate instructions for proper monitoring may be issued fixing Time Limits for Groups/ Sections with a view to meet the time limit given in (iii) above. A copy of instruction may be sent to CCO.

Sd/-

(ATAUR RAHMAN)
ADDL. COMMISSIONER OF CUSTOMS CCO/ JNCH.

F. No. S/V-30-Misc.-96/2011 CCO M II

Dated 29 .04.2011

Copy to :

1. The Chief Commissioner of Customs, JNCH, Sheva
2. The Commissioner of Customs (Import), (Export), (Appeals), JNCH, Sheva.
3. All the Addl./Jt.Commissioners of Customs (Export), JNCH, Sheva.
4. Dy. Commissioner of Customs, (Appraising Main), Import and Export.

5.  Guard file.