

- 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)**