

TIME RELEASE STUDY

JANUARY – JUNE, 2016

Jawaharlal Nehru Customs House
Mumbai Zone-II





JAWAHARLAL NEHRU CUSTOMS HOUSE
NHAVA SHEVA

TIME RELEASE STUDY
FOR JANUARY –JUNE, 2016

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EXECUTIVE SUMMARY

INTRODUCTION AND CONTEXT

This document reports on the Time Release Study (TRS) for the period of January – June, 2016. The purpose of this study is to measure the time taken by the Jawaharlal Nehru Custom House (JNCH), Nhava Sheva to clear import cargo.

A Time Release Study (TRS) is a method endorsed by the World Customs Organization (WCO) to measure customs performance in trade facilitation.

The main message from the study is that Customs maintains a high level of performance in trade facilitation. Customs does this by processing, assessing, and clearing legitimate cargo efficiently and effectively as confirmed by the study's findings and results.

The Current TRS is the seventh such study undertaken by JNCH, and follows the previous TRSs done by JNCH and recognized by CBEC as “Model TRS” to be followed by all Custom formations across the country vide F. No. 450/3/2012-Dir (Cus) dated 02.01.2015. The objectives of the study were to replicate the previous studies to produce comparable measurements and identify opportunities for improvement.

OBJECTIVES OF THE STUDY

The key objectives of the TRS are:

- To adopt time and motion studies of the import clearance processes and procedures with the aim of removing bottlenecks.
- To undertake reforms within the Department with the intention of benefiting both the department and the stake holders.
- To examine effectiveness of client service charters established and improving on service standards.
- To establish consistent, transparent and predictable service delivery system.
- To reduce clearance and processing time and to achieve efficiency for both the department and stakeholders.
- To establish a seamless flow of customs clearance.
- To identify opportunities to improve the performance.

GUIDELINES OF WCO & CBEC

The said study is to cover the time taken at various stages in customs clearance processes in accordance with WCO (World Customs Organization) guidelines. The CBEC (Central Board of Excise & Customs) has by its letter vide F. No. 450/3/2012-Dir (Cus) dated 02.01.2015 directed Custom Formations across the country that :

“Board has decided that the report received from JNCH being the most comprehensive amongst reports on TRS received would be the model to be followed by all others. In this directions, JNCH has developed a Model “Time Release Study” template to be adopted by Customs formations across the country.”



SCOPE & METHODOLOGY

TRS SAMPLE SIZE

The TRS sample is stratified by sea cargo volume at JNCH and is further broken down into RMS facilitated and Group Assessed Bills of Entry. The Group assessed B/Es are divided into First check B/Es and Second check B/Es.

According to the WCO guidelines, the sample period chosen should be one of ‘normal’ traffic, avoiding seasonal variations. Based on data reported to the ICES, December was suitable as ‘middle-of-the range’ between peak and low activity. The Time Release Study should ideally include all the declarations processed in a period of at least seven consecutive working days. The period chosen should be one of normal traffic and where administrations use automated systems that capture all the data elements chosen for the study, the period covered could be a retrospective of past transactions. The sample period for analyzing the time release by JNCH was chosen from 1st to 7th day of every month. This is generally considered as a normal period for various activities at JNCH.

THE WCO’s TRS MEASURE

The WCO’s TRS measure is:

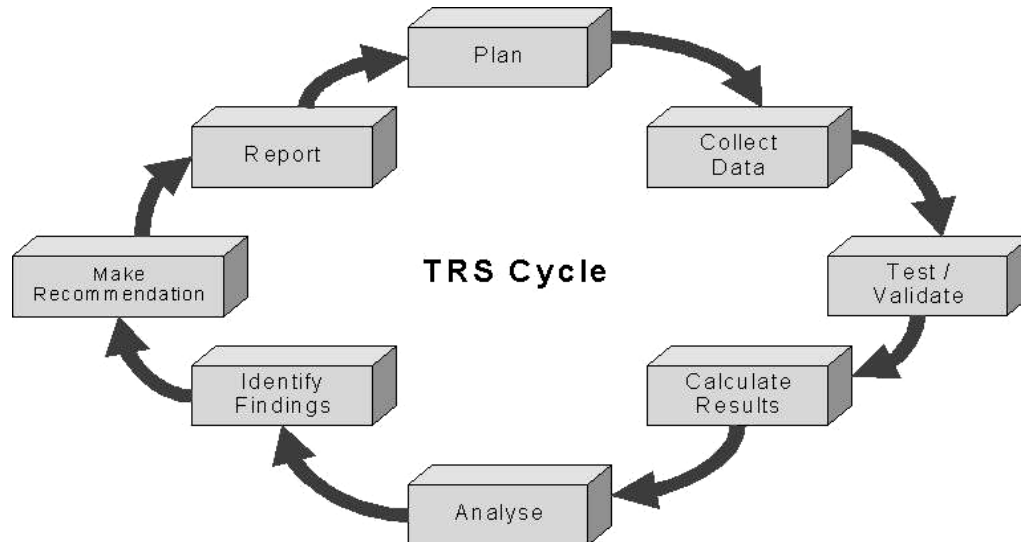
The arithmetic mean between the arrival of the goods and their release into the economy via a standardised system.

According to the WCO's TRS Guidelines, the terms 'Release' and 'Clearance' are defined as follows:

RELEASE: The action by Customs to permit goods undergoing clearance to be placed at the disposal of the person concerned.

CLEARANCE: The accomplishment of all formalities necessary to allow goods to enter home use, to be exported, or to be placed under another Customs procedure.

The Study is stratified in steps shown below:



METHODOLOGY FOLLOWED

Jawaharlal Nehru Custom House is the biggest Customs location in the country in term of Imports declarations (B/Es) processed in a day. Customs clearances at a seaport can be classified into following stages:

- a) Filing of Import General Manifest (IGM) by the Shipping lines.

- b) Self-assessment and submission of Import declaration (Bill of Entry) by the Importer/CHA (Custom House Agent) to the ICES (Indian Customs Electronic Data Interchange System).
- c) Submission of the declaration data (BE) from ICES to Risk Management System.
- d) Decision of the RMS to facilitate or send the BE for scrutiny by officers.
- e) Scrutiny of the self-assessed BE by the officers.
- f) Decision, either at the behest of the Importer or officer, to examine the cargo before completion of scrutiny (First Check). Decision to send the BE for examination after scrutiny (Second Check).
- g) Payment of duty in respect of all facilitated bills and scrutinized second check Bills of Entry.
- h) Goods registration for all the Bills except Ex-Bond bills of entry.
- i) Examination of cargo and entry of examination report in the ICES.
- j) First check Bills are sent back to the Assessment groups to complete the scrutiny followed by duty payment and out of charge.
- k) Collection of all documents and Out of Charge in ICES.

The time attributable to Customs clearances would be the aggregate of the time taken from the moment a BE is submitted in ICES up to the time of completion of its scrutiny (if any) and the time taken from registration of goods for examination up to out of charge.

In case of RMS facilitated B/Es, the time taken for calculating the period for Custom Clearance is from Self assessment or Submission of B/E by Importer/CHA to Out of Charge in ICES.



RESULTS & ANALYSIS

CLEARANCE PROCESS OF IMPORT CARGO

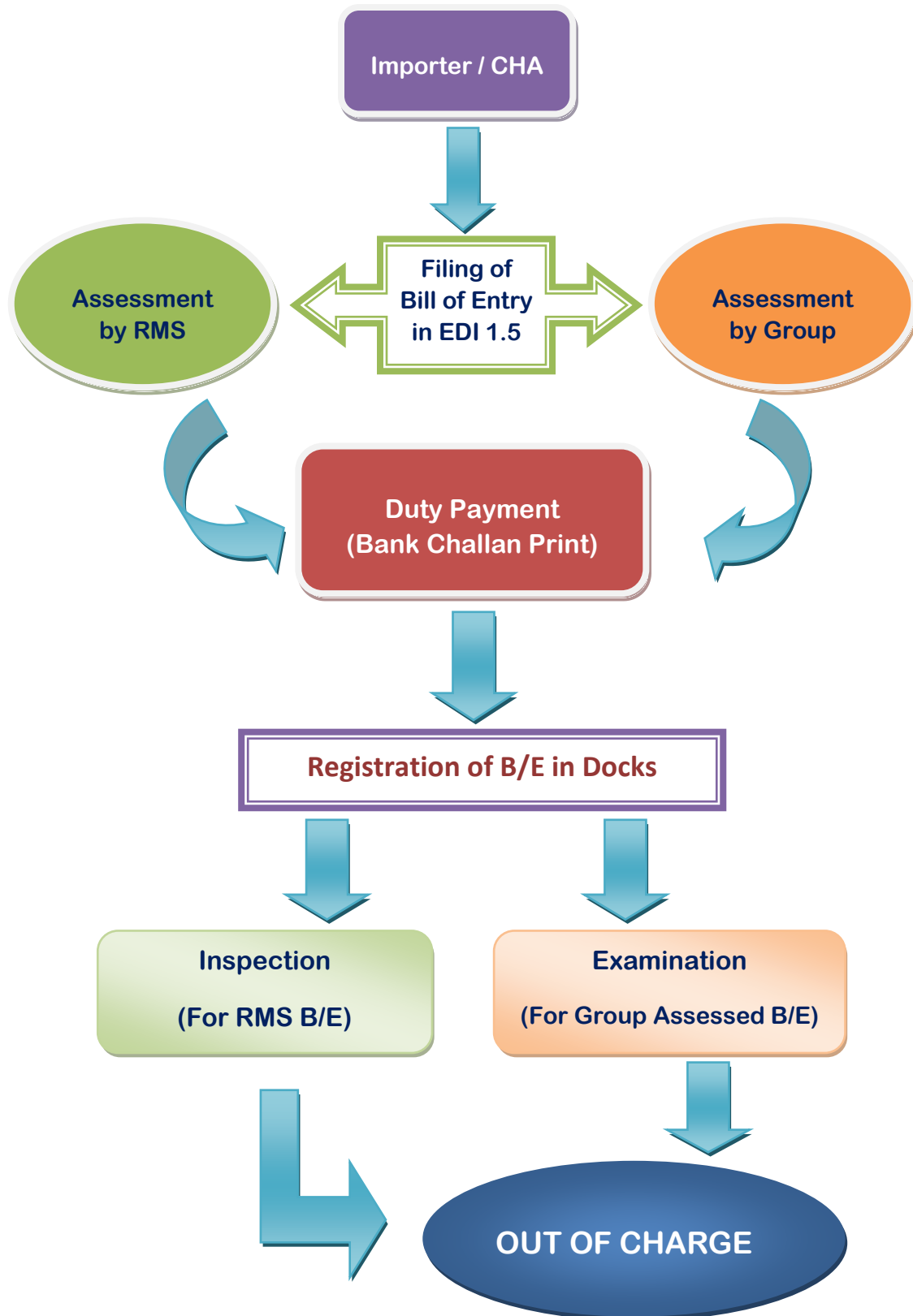
The Import General Manifest (IGM) and the Bills of Entry are filed electronically in the ICES either through the Service Centre or through ICEGATE mode will be forwarded to the RMS. The RMS will process the Bills of Entry and the IGM through a series of steps and generate an electronic output for the Indian Customs EDI System (ICES). This output will determine whether a Bill of Entry will be taken-up for given Out of Charge directly (RMS) or be assessed by the Group Appraiser.

The RMS facilitated B/Es are exempted from examination procedure by Docks Officers and therefore, get out of charge directly after inspection if otherwise in order. The Group Assessed B/Es are divided into two types- First Check & Second Check B/Es.

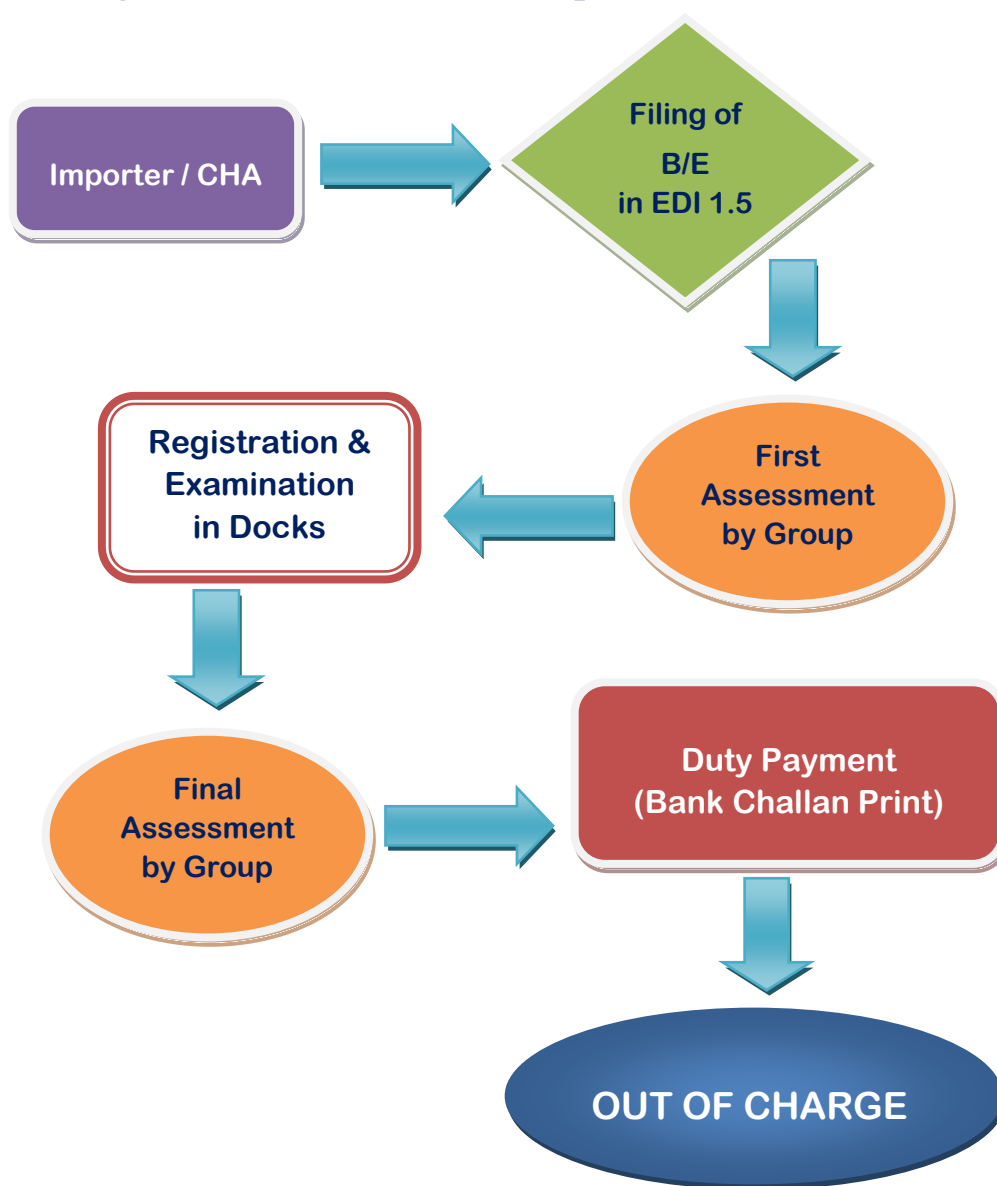
Based on the output given by the RMS, Bills are directed to the assessment groups along with suitable instructions to mitigate the risk identified in the declaration. The instructions are in the form of guidelines to the officers to concentrate on various issues of mis-declaration, concealment, undervaluation, mis-classification, availment of ineligible notification benefits and violation of allied acts.

First Check B/Es follow a special type of clearance procedure. It requires two times assessment by Group as well as thorough examination followed by sampling/testing of import goods.

The following chart shows the clearance process of a **B/E**:



The following chart shows the clearance process of a **First Check B/E**:

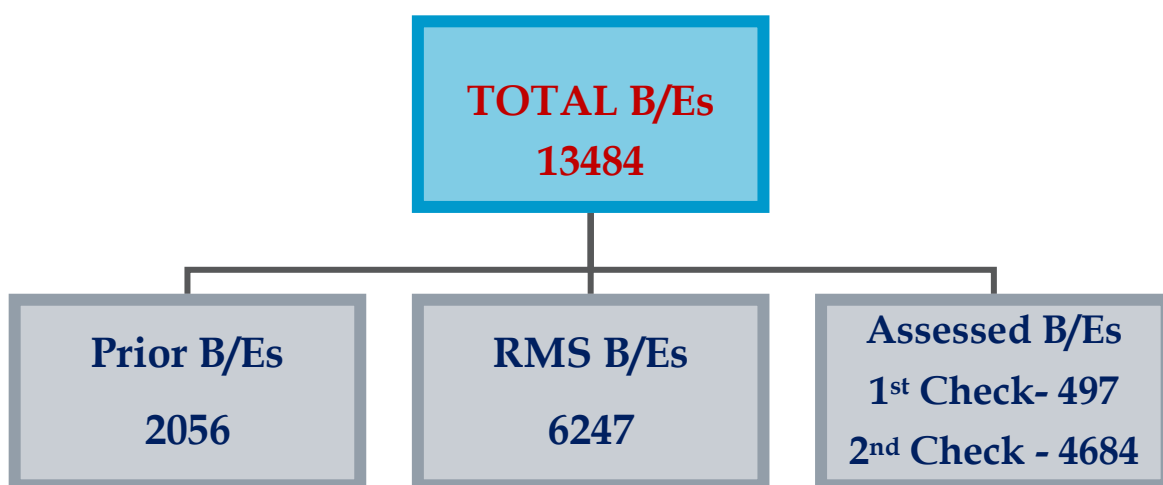


ANALYSIS OF IMPORT CLEARANCE DATA

It was noted that data for all the declarations for the given period has to be called from the central ICES (Indian Custom EDI System) team at New Delhi.

TRS Data Analysis for the month of January-2016:

The data sample received had 13484 Bills of entry for the given period. The sample included bills of entry filed for home consumption and for ex-bond. Bills of entry are allowed to be filed prior to filing of IGM. There were 2056 such prior bills that were not considered for this study. This is because the IGM could be filed up to 30 days after the filing of the BE. Considering such bills would not be feasible for the stated purpose, therefore the study given below is in respect of 11428 Bills.



TOTAL B/Es CONSIDERED FOR STUDY IS 11428

TYPE	NO. OF B/E	PERCENTAGE
RMS	6247	54.66
FIRST CHECK	497	4.35
SECOND CHECK	4684	40.99

RMS FACILITATED CARGO

Total number of bills facilitated by RMS are 6247 and the bills selected for scrutiny are 5181. Out of the bills selected for scrutiny, 497 belong to the First Check category and 4684 belong to the Second Check category.

The Results received by the analysis of RMS facilitated B/Es are as under –

1. TIME TAKEN BY CUSTOM SYSTEM TO DECIDE ON RMS FACILITATION:

PARAMETER	NO. OF B/Es	PERCENTAGE
Less than 03 Minutes	307	4.91
Between 03-06 Minutes	5856	93.74
Between 06-12 Minutes	84	1.35

Arithmetic Mean per B/E is 3.65 Minutes.

2. TIME TAKEN BY IMPORTER/CHA TO PAY DUTY IN RMS B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 24 Hrs	2804	44.89
Between 24-48 Hrs	1789	28.64
Between 48-72 Hrs	700	11.21
Between 72-96 Hrs	301	4.82
Between 96-120 Hrs	231	3.70
After 120 Hrs	422	6.76

Arithmetic Mean per B/E is 53.64 Hrs.

3. TIME TAKEN BY IMPORTER/CHA FOR REGISTRATION AFTER PAYMENT OF DUTY IN RMS FACILITATED B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 24 Hrs	4141	66.29
Between 24-48 Hrs	687	11.00
Between 48-72 Hrs	500	8.00
Between 72-96 Hrs	359	5.75
Between 96-120 Hrs	212	3.39
After 120 Hrs	348	5.57

Arithmetic Mean per B/E is 45.02 Hrs.

4. TIME TAKEN BY CUSTOMS FROM REGISTRATION TO GIVE OUT OF CHARGE (OOC) IN ICES FOR RMS FACILITATED B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 01 Hrs	2571	41.16
Between 01-02 Hrs	1659	26.56
Between 02-03 Hrs	895	14.33
More Than 03 Hrs	1122	17.96

Arithmetic Mean per B/E is 10.90 Hrs.

Total Average Time Taken From Filing to OOC in RMS B/E is 113.21 Hrs

FIRST CHECK CARGO

Total number of bills selected for scrutiny are 5181. Out of these, 497 belong to the First Check category. The Results received by the analysis of First Check B/Es are as under –

1. TIME TAKEN BY CUSTOMS FROM FILING TO GIVE OUT OF CHARGE (OOC) IN ICES OF FIRST CHECK B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 10 Days	332	66.80
Within 10-20 Days	107	21.53
Within 20-30 Days	26	5.23
More Than 30 Days	32	6.44

Arithmetic Mean per B/E is 11.96 Days.

2. TIME TAKEN BY CUSTOMS FROM FILING TO COMPLETION OF SCRUTINY OF FIRST CHECK B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 10 Days	368	74.04
Within 10-20 Days	80	16.10
Within 20-30 Days	22	4.43
More Than 30 Days	27	5.43

Arithmetic Mean per B/E is 10.55 Days.

3. TIME TAKEN BY CUSTOMS FROM REGISTRATION TO COMPLETION OF SCRUTINY OF FIRST CHECK B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 24 Hrs	181	36.42
Within 24-48 Hrs	45	9.05
Within 48-72 Hrs	41	8.25
Within 72-96 Hrs	39	7.85
Within 96-120 Hrs	30	6.04
After 120 Hrs	161	32.39

Arithmetic Mean per B/E is 181 Hrs.

4. TIME TAKEN BY CUSTOMS FROM PAYMENT TO GIVE OUT OF CHARGE (OOC) IN ICES OF FIRST CHECK B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 24 Hrs	430	86.52
Within 24-48 Hrs	14	2.82
Within 48-72 Hrs	8	1.61
More Than 72 Hrs	45	9.05

Arithmetic Mean per B/E is 18.35 Hrs.

First Check B/Es are less than 5% of the total B/Es

Total Average Time Taken From Filing to OOC in First Check B/E is 287 Hrs

SECOND CHECK CARGO

Out of the total 5189 bills selected for scrutiny, 4684 belong to the Second Check category.

The Results received by the analysis of Second Check B/Es are as under –

1. TIME TAKEN BY CUSTOMS IN COMPLETION OF SCRUTINY:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 24 Hrs	2005	42.81
Between 24-48 Hrs	1411	30.12
Between 48-72 Hrs	509	10.87
Between 72-96 Hrs	225	4.80
Between 96-120 Hrs	138	2.95
After 120 Hrs	396	8.45

Arithmetic Mean per B/E is 42.18 Hrs.

2. TIME TAKEN BY IMPORTER/CHA TO PAY DUTY AFTER SCRUTINY OF SECOND CHECK B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 24 Hrs	2787	59.50
Between 24-48 Hrs	746	15.93
Between 48-72 Hrs	321	6.85
Between 72-96 Hrs	275	5.87
After 96 Hrs	555	11.85

Arithmetic Mean per B/E is 50.56 Hrs.

3. TIME TAKEN BY IMPORTER/CHA FOR REGISTRATION OF SECOND CHECK B/Es AFTER PAYMENT OF DUTY :

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 24 Hrs	3440	73.44
Between 24-48 Hrs	400	8.54
Between 48-72 Hrs	333	7.11
Between 72-96 Hrs	191	4.08
After 96 Hrs	320	6.83

Arithmetic Mean per B/E is 34.66 Hrs.

4. TIME TAKEN BY CUSTOMS FOR EXAMINATION & OUT OF CHARGE (OOC) AFTER REGISTRATION IN ICES FOR SECOND CHECK B/Es:

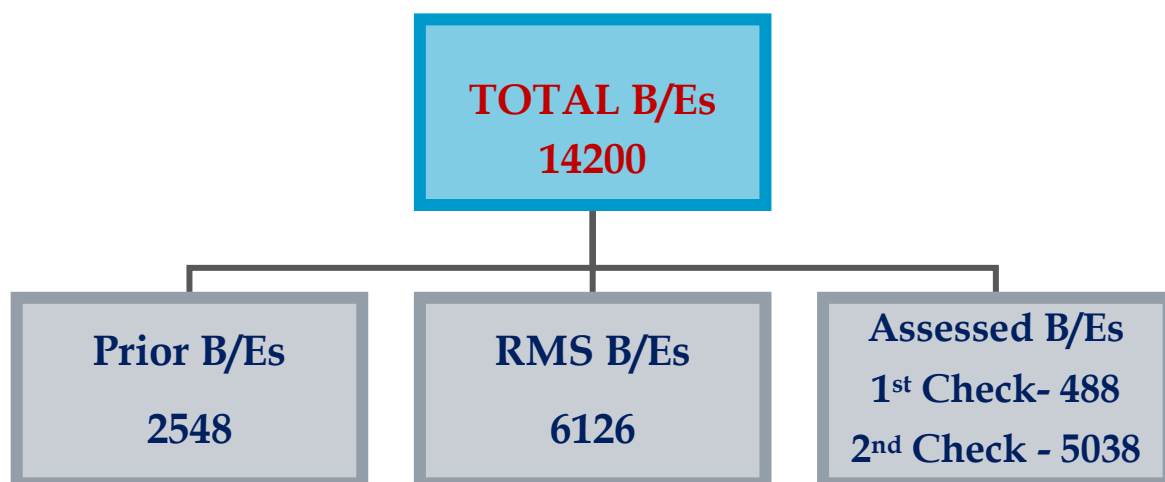
PARAMETER	NO. OF B/Es	PERCENTAGE
Within 01 Hrs	588	12.55
Between 01-02 Hrs	614	13.11
Between 02-03 Hrs	807	17.22
Between 03-04 Hrs	635	13.56
Between 04-05 Hrs	617	13.17
Between 05-06 Hrs	461	9.84
Between 06-12 Hrs	635	13.56
After 12 Hrs	327	6.98

Arithmetic Mean per B/E is 8.90 Hrs.

Total Average Time Taken From Filing to OOC in Second Check B/E is 136.30 Hrs

TRS Data Analysis for the month of February-2016:

The data sample received had 14200 Bills of entry for the given period. The sample included bills of entry filed for home consumption and for ex-bond. Bills of entry are allowed to be filed prior to filing of IGM. There were 2548 such prior bills that were not considered for this study. This is because the IGM could be filed up to 30 days after the filing of the BE. Considering such bills would not be feasible for the stated purpose, therefore the study given below is in respect of 11652 Bills.



TOTAL B/Es CONSIDERED FOR STUDY IS 11652

TYPE	NO. OF B/E	PERCENTAGE
RMS	6126	52.57
FIRST CHECK	488	4.19
SECOND CHECK	5038	43.24

RMS FACILITATED CARGO

Total number of bills facilitated by RMS are 6126 and the bills selected for scrutiny are 5526. Out of the bills selected for scrutiny, 488 belong to the First Check category and 5038 belong to the Second Check category.

The Results received by the analysis of RMS facilitated B/Es are as under –

1. TIME TAKEN BY CUSTOM SYSTEM TO DECIDE ON RMS FACILITATION:

PARAMETER	NO. OF B/Es	PERCENTAGE
Less than 03 Minutes	1458	23.80
Between 03-06 Minutes	4540	74.11
Between 06-12 Minutes	128	2.09

Arithmetic Mean per B/E is 8.40 Minutes.

2. TIME TAKEN BY IMPORTER/CHA TO PAY DUTY IN RMS B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 24 Hrs	2750	44.89
Between 24-48 Hrs	1597	26.07
Between 48-72 Hrs	738	12.05
Between 72-96 Hrs	465	7.59
Between 96-120 Hrs	200	3.26
After 120 Hrs	376	6.4

Arithmetic Mean per B/E is 57.10 Hrs.

3. TIME TAKEN BY IMPORTER/CHA FOR REGISTRATION AFTER PAYMENT OF DUTY IN RMS FACILITATED B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 24 Hrs	4203	68.61
Between 24-48 Hrs	950	15.51
Between 48-72 Hrs	462	7.54
Between 72-96 Hrs	223	3.64
Between 96-120 Hrs	97	1.58
After 120 Hrs	191	3.12

Arithmetic Mean per B/E is 37.96 Hrs.

4. TIME TAKEN BY CUSTOMS FROM REGISTRATION TO GIVE OUT OF CHARGE (OOC) IN ICES FOR RMS FACILITATED B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 01 Hrs	2935	47.91
Between 01-02 Hrs	1415	23.10
Between 02-03 Hrs	710	11.59
More Than 03 Hrs	1066	17.40

Arithmetic Mean per B/E is 7.76 Hrs.

Total Average Time Taken From Filing to OOC in RMS B/E is 102.96 Hrs

FIRST CHECK CARGO

Total number of bills selected for scrutiny are 5526. Out of these, 488 belong to the First Check category. The Results received by the analysis of First Check B/Es are as under –

1. TIME TAKEN BY CUSTOMS FROM FILING TO GIVE OUT OF CHARGE (OOC) IN ICES OF FIRST CHECK B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 10 Days	328	67.22
Within 10-20 Days	116	23.77
Within 20-30 Days	27	5.53
More Than 30 Days	17	3.48

Arithmetic Mean per B/E is 10.16 Days.

2. TIME TAKEN BY CUSTOMS FROM FILING TO COMPLETION OF SCRUTINY OF FIRST CHECK B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 10 Days	369	75.61
Within 10-20 Days	86	17.62
Within 20-30 Days	17	3.48
More Than 30 Days	16	3.29

Arithmetic Mean per B/E is 8.85 Days.

3. TIME TAKEN BY CUSTOMS FROM REGISTRATION TO COMPLETION OF SCRUTINY OF FIRST CHECK B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 24 Hrs	185	37.91
Within 24-48 Hrs	58	11.89
Within 48-72 Hrs	68	13.93
Within 72-96 Hrs	24	4.92
Within 96-120 Hrs	21	4.30
After 120 Hrs	132	27.05

Arithmetic Mean per B/E is 109 Hrs.

4. TIME TAKEN BY CUSTOMS FROM PAYMENT TO GIVE OUT OF CHARGE (OOC) IN ICES OF FIRST CHECK B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 24 Hrs	423	86.68
Within 24-48 Hrs	15	3.07
Within 48-72 Hrs	9	1.84
More Than 72 Hrs	41	8.41

Arithmetic Mean per B/E is 12.93 Hrs.

First Check B/Es are less than 5% of the total B/Es

Total Average Time Taken From Filing to OOC in First Check B/E is 244 Hrs

SECOND CHECK CARGO

Out of the total 5526 bills selected for scrutiny, 5038 belong to the Second Check category. The Results received by the analysis of Second Check B/Es are as under –

1. TIME TAKEN BY CUSTOMS IN COMPLETION OF SCRUTINY:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 24 Hrs	3470	68.88
Between 24-48 Hrs	575	11.41
Between 48-72 Hrs	425	8.45
Between 72-96 Hrs	238	4.72
Between 96-120 Hrs	92	1.83
After 120 Hrs	237	4.70

Arithmetic Mean per B/E is 33.09 Hrs.

2. TIME TAKEN BY IMPORTER/CHA TO PAY DUTY AFTER SCRUTINY OF SECOND CHECK B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 24 Hrs	2842	56.41
Between 24-48 Hrs	1053	20.90
Between 48-72 Hrs	408	8.10
Between 72-96 Hrs	252	5.00
After 96 Hrs	483	9.59

Arithmetic Mean per B/E is 46.63 Hrs.

3. TIME TAKEN BY IMPORTER/CHA FOR REGISTRATION OF SECOND CHECK B/Es AFTER PAYMENT OF DUTY :

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 24 Hrs	3792	75.27
Between 24-48 Hrs	570	11.31
Between 48-72 Hrs	313	6.21
Between 72-96 Hrs	143	2.84
After 96 Hrs	220	4.37

Arithmetic Mean per B/E is 29.63 Hrs.

4. TIME TAKEN BY CUSTOMS FOR EXAMINATION & OUT OF CHARGE (OOC) AFTER REGISTRATION IN ICES FOR SECOND CHECK B/Es:

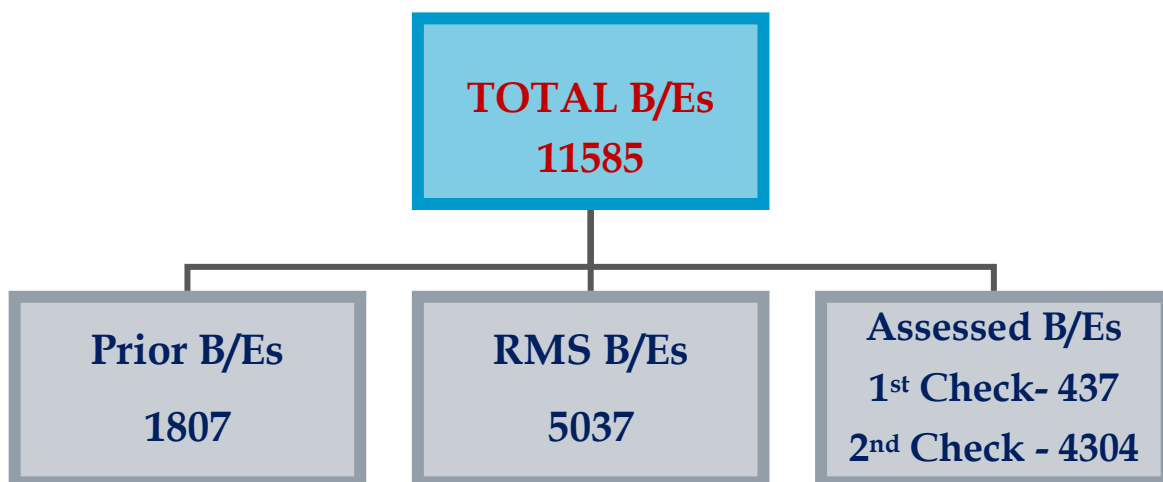
PARAMETER	NO. OF B/Es	PERCENTAGE
Within 01 Hrs	708	14.05
Between 01-02 Hrs	768	15.24
Between 02-03 Hrs	819	16.26
Between 03-04 Hrs	739	14.37
Between 04-05 Hrs	619	12.29
Between 05-06 Hrs	536	10.64
Between 06-12 Hrs	540	10.72
After 12 Hrs	310	6.15

Arithmetic Mean per B/E is 8.69 Hrs.

Total Average Time Taken From Filing to OOC in Second Check B/E is 118.04 Hrs

TRS Data Analysis for the month of March-2016:

The data sample received had 11585 Bills of entry for the given period. The sample included bills of entry filed for home consumption and for ex-bond. Bills of entry are allowed to be filed prior to filing of IGM. There were 1807 such prior bills that were not considered for this study. This is because the IGM could be filed up to 30 days after the filing of the BE. Considering such bills would not be feasible for the stated purpose, therefore the study given below is in respect of 9778 Bills.



TOTAL B/Es CONSIDERED FOR STUDY IS 9778

TYPE	NO. OF B/E	PERCENTAGE
RMS	5037	51.51
FIRST CHECK	437	4.47
SECOND CHECK	4304	44.02

RMS FACILITATED CARGO

Total number of bills facilitated by RMS are 5037 and the bills selected for scrutiny are 4741. Out of the bills selected for scrutiny, 437 belong to the First Check category and 4304 belong to the Second Check category.

The Results received by the analysis of RMS facilitated B/Es are as under –

1. TIME TAKEN BY CUSTOM SYSTEM TO DECIDE ON RMS FACILITATION:

PARAMETER	NO. OF B/Es	PERCENTAGE
Less than 03 Minutes	1282	25.46
Between 03-06 Minutes	3513	69.74
Between 06-12 Minutes	242	4.80

Arithmetic Mean per B/E is 4.02 Minutes.

2. TIME TAKEN BY IMPORTER/CHA TO PAY DUTY IN RMS B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 24 Hrs	2195	43.58
Between 24-48 Hrs	1203	23.88
Between 48-72 Hrs	673	13.37
Between 72-96 Hrs	419	8.32
Between 96-120 Hrs	162	3.21
After 120 Hrs	385	7.64

Arithmetic Mean per B/E is 56.25 Hrs.

3. TIME TAKEN BY IMPORTER/CHA FOR REGISTRATION AFTER PAYMENT OF DUTY IN RMS FACILITATED B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 24 Hrs	3581	71.09
Between 24-48 Hrs	663	13.16
Between 48-72 Hrs	348	6.91
Between 72-96 Hrs	164	3.26
Between 96-120 Hrs	122	2.42
After 120 Hrs	159	3.16

Arithmetic Mean per B/E is 37.40 Hrs.

4. TIME TAKEN BY CUSTOMS FROM REGISTRATION TO GIVE OUT OF CHARGE (OOC) IN ICES FOR RMS FACILITATED B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 01 Hrs	2702	53.64
Between 01-02 Hrs	997	19.79
Between 02-03 Hrs	428	8.50
More Than 03 Hrs	910	18.07

Arithmetic Mean per B/E is 9.27 Hrs.

Total Average Time Taken From Filing to OOC in RMS B/E is 106.94 Hrs

FIRST CHECK CARGO

Total number of bills selected for scrutiny are 4741. Out of these, 437 belong to the First Check category. The Results received by the analysis of First Check B/Es are as under –

1. TIME TAKEN BY CUSTOMS FROM FILING TO GIVE OUT OF CHARGE (OOC) IN ICES OF FIRST CHECK B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 10 Days	301	68.88
Within 10-20 Days	94	21.51
Within 20-30 Days	15	3.43
More Than 30 Days	27	6.18

Arithmetic Mean per B/E is 10.81 Days.

2. TIME TAKEN BY CUSTOMS FROM FILING TO COMPLETION OF SCRUTINY OF FIRST CHECK B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 10 Days	331	75.74
Within 10-20 Days	74	16.94
Within 20-30 Days	9	2.06
More Than 30 Days	23	5.26

Arithmetic Mean per B/E is 9.11 Days.

3.TIME TAKEN BY CUSTOMS FROM REGISTRATION TO COMPLETION OF SCRUTINY OF FIRST CHECK B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 24 Hrs	155	35.47
Within 24-48 Hrs	64	14.65
Within 48-72 Hrs	56	12.81
Within 72-96 Hrs	34	7.78
Within 96-120 Hrs	16	3.66
After 120 Hrs	112	25.63

Arithmetic Mean per B/E is 118 Hrs.

4. TIME TAKEN BY CUSTOMS FROM PAYMENT TO GIVE OUT OF CHARGE (OOC) IN ICES OF FIRST CHECK B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 24 Hrs	362	82.84
Within 24-48 Hrs	10	2.29
Within 48-72 Hrs	5	1.14
More Than 72 Hrs	60	13.73

Arithmetic Mean per B/E is 15.29 Hrs.

First Check B/Es are less than 5% of the total B/Es

Total Average Time Taken From Filing to OOC in First Check B/E is 259 Hrs

SECOND CHECK CARGO

Out of the total 4741 bills selected for scrutiny, 4304 belong to the Second Check category.

The Results received by the analysis of Second Check B/Es are as under –

1. TIME TAKEN BY CUSTOMS IN COMPLETION OF SCRUTINY:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 24 Hrs	2073	48.16
Between 24-48 Hrs	778	18.08
Between 48-72 Hrs	725	16.84
Between 72-96 Hrs	231	5.37
Between 96-120 Hrs	207	4.81
After 120 Hrs	290	6.74

Arithmetic Mean per B/E is 42.40 Hrs.

2. TIME TAKEN BY IMPORTER/CHA TO PAY DUTY AFTER SCRUTINY OF SECOND CHECK B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 24 Hrs	2347	54.53
Between 24-48 Hrs	830	19.28
Between 48-72 Hrs	383	8.90
Between 72-96 Hrs	269	6.25
After 96 Hrs	475	11.04

Arithmetic Mean per B/E is 43.70 Hrs.

3. TIME TAKEN BY IMPORTER/CHA FOR REGISTRATION OF SECOND CHECK B/Es AFTER PAYMENT OF DUTY :

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 24 Hrs	3153	73.26
Between 24-48 Hrs	444	10.32
Between 48-72 Hrs	259	6.02
Between 72-96 Hrs	160	3.71
After 96 Hrs	288	6.69

Arithmetic Mean per B/E is 34.84 Hrs.

4. TIME TAKEN BY CUSTOMS FOR EXAMINATION & OUT OF CHARGE (OOC) AFTER REGISTRATION IN ICES FOR SECOND CHECK B/Es:

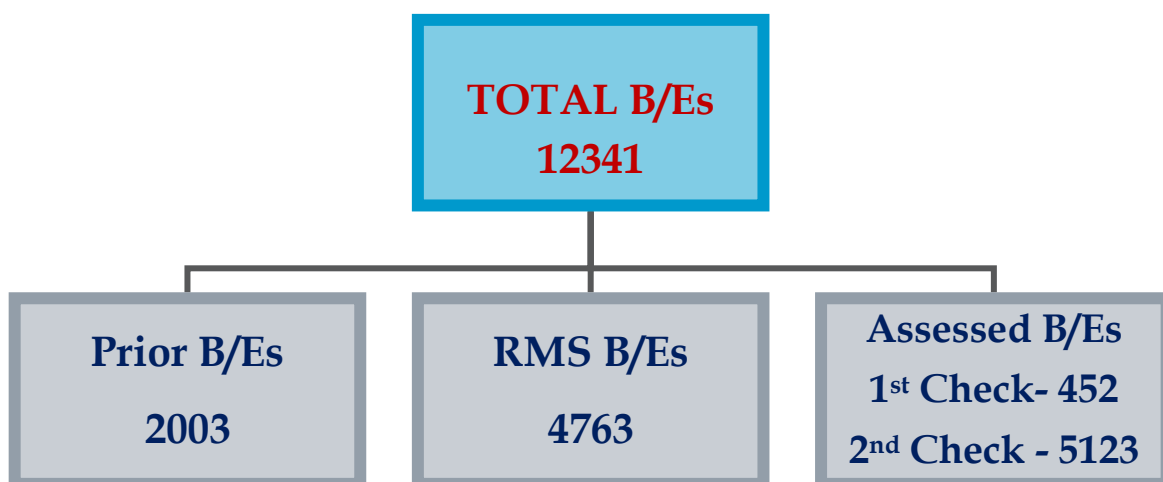
PARAMETER	NO. OF B/Es	PERCENTAGE
Within 01 Hrs	877	20.38
Between 01-02 Hrs	698	16.22
Between 02-03 Hrs	753	17.50
Between 03-04 Hrs	666	15.47
Between 04-05 Hrs	427	9.92
Between 05-06 Hrs	310	7.20
Between 06-12 Hrs	247	5.74
After 12 Hrs	326	7.57

Arithmetic Mean per B/E is 8.65 Hrs.

Total Average Time Taken From Filing to OOC in Second Check B/E is 129.59 Hrs

TRS Data Analysis for the month of April-2016:

The data sample received had **12341** Bills of entry for the given period. The sample included bills of entry filed for home consumption and for ex-bond. Bills of entry are allowed to be filed prior to filing of IGM. There were 2003 such prior bills that were not considered for this study. This is because the IGM could be filed up to 30 days after the filing of the BE. Considering such bills would not be feasible for the stated purpose, therefore the study given below is in respect of 10338 Bills.



TOTAL B/Es CONSIDERED FOR STUDY IS 10338

TYPE	NO. OF B/E	PERCENTAGE
RMS	4763	46.07
FIRST CHECK	452	4.37
SECOND CHECK	5123	49.56

RMS FACILITATED CARGO

Total number of bills facilitated by RMS are 4763 and the bills selected for scrutiny are 5575. Out of the bills selected for scrutiny, 452 belong to the First Check category and 5123 belong to the Second Check category.

The Results received by the analysis of RMS facilitated B/Es are as under –

1. TIME TAKEN BY CUSTOM SYSTEM TO DECIDE ON RMS FACILITATION:

PARAMETER	NO. OF B/Es	PERCENTAGE
Less than 03 Minutes	55	1.15
Between 03-06 Minutes	986	20.70
Between 06-12 Minutes	1860	39.05
After 12 Minutes	1862	39.10

Arithmetic Mean per B/E is 1.20 Hrs.

2. TIME TAKEN BY IMPORTER/CHA TO PAY DUTY IN RMS B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 24 Hrs	1810	38.00
Between 24-48 Hrs	869	18.24
Between 48-72 Hrs	463	9.72
Between 72-96 Hrs	388	8.16
Between 96-120 Hrs	487	10.22
After 120 Hrs	746	15.66

Arithmetic Mean per B/E is 68.12 Hrs.

3. TIME TAKEN BY IMPORTER/CHA FOR REGISTRATION AFTER PAYMENT OF DUTY IN RMS FACILITATED B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 24 Hrs	2923	61.37
Between 24-48 Hrs	518	10.88
Between 48-72 Hrs	370	7.77
Between 72-96 Hrs	285	5.98
Between 96-120 Hrs	283	5.94
After 120 Hrs	384	8.06

Arithmetic Mean per B/E is 49.25 Hrs.

4. TIME TAKEN BY CUSTOMS FROM REGISTRATION TO GIVE OUT OF CHARGE (OOC) IN ICES FOR RMS FACILITATED B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 01 Hrs	2420	50.81
Between 01-02 Hrs	1244	26.12
Between 02-03 Hrs	507	10.64
More Than 03 Hrs	592	12.43

Arithmetic Mean per B/E is 4.32 Hrs.

Total Average Time Taken From Filing to OOC in RMS B/E is 122.89 Hrs

FIRST CHECK CARGO

Total number of bills selected for scrutiny are 5575. Out of these, 452 belong to the First Check category. The Results received by the analysis of First Check B/Es are as under –

1. TIME TAKEN BY CUSTOMS FROM FILING TO GIVE OUT OF CHARGE (OOC) IN ICES OF FIRST CHECK B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 10 Days	265	58.63
Within 10-20 Days	131	28.98
Within 20-30 Days	42	9.29
More Than 30 Days	14	3.10

Arithmetic Mean per B/E is 11.04 Days.

2. TIME TAKEN BY CUSTOMS FROM FILING TO COMPLETION OF SCRUTINY OF FIRST CHECK B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 10 Days	297	65.71
Within 10-20 Days	116	25.66
Within 20-30 Days	29	6.42
More Than 30 Days	10	2.21

Arithmetic Mean per B/E is 9.83 Days.

3. TIME TAKEN BY CUSTOMS FROM REGISTRATION TO COMPLETION OF SCRUTINY OF FIRST CHECK B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 24 Hrs	167	36.96
Within 24-48 Hrs	73	16.15
Within 48-72 Hrs	20	4.42
Within 72-96 Hrs	42	9.29
Within 96-120 Hrs	52	11.50
After 120 Hrs	98	21.68

Arithmetic Mean per B/E is 109 Hrs.

4. TIME TAKEN BY CUSTOMS FROM PAYMENT TO GIVE OUT OF CHARGE (OOC) IN ICES OF FIRST CHECK B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 24 Hrs	398	88.05
Within 24-48 Hrs	17	3.76
Within 48-72 Hrs	4	0.88
More Than 72 Hrs	33	7.31

Arithmetic Mean per B/E is 9.05 Hrs.

First Check B/Es are less than 5% of the total B/Es

Total Average Time Taken From Filing to OOC in First Check B/E is 265 Hrs

SECOND CHECK CARGO

Out of the total 5575 bills selected for scrutiny, 5123 belong to the Second Check category. The Results received by the analysis of Second Check B/Es are as under –

1. TIME TAKEN BY CUSTOMS IN COMPLETION OF SCRUTINY:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 24 Hrs	3451	67.36
Between 24-48 Hrs	438	8.55
Between 48-72 Hrs	68	1.33
Between 72-96 Hrs	268	5.23
Between 96-120 Hrs	397	7.75
After 120 Hrs	501	9.78

Arithmetic Mean per B/E is 41.01 Hrs.

2. TIME TAKEN BY IMPORTER/CHA TO PAY DUTY AFTER SCRUTINY OF SECOND CHECK B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 24 Hrs	2486	48.53
Between 24-48 Hrs	769	15.01
Between 48-72 Hrs	408	7.96
Between 72-96 Hrs	458	8.94
After 96 Hrs	1002	19.56

Arithmetic Mean per B/E is 61.13 Hrs.

3. TIME TAKEN BY IMPORTER/CHA FOR REGISTRATION OF SECOND CHECK B/Es AFTER PAYMENT OF DUTY :

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 24 Hrs	3330	65.00
Between 24-48 Hrs	623	12.16
Between 48-72 Hrs	369	7.20
Between 72-96 Hrs	264	5.15
After 96 Hrs	537	10.48

Arithmetic Mean per B/E is 42.88 Hrs.

4. TIME TAKEN BY CUSTOMS FOR EXAMINATION & OUT OF CHARGE (OOC) AFTER REGISTRATION IN ICES FOR SECOND CHECK B/Es:

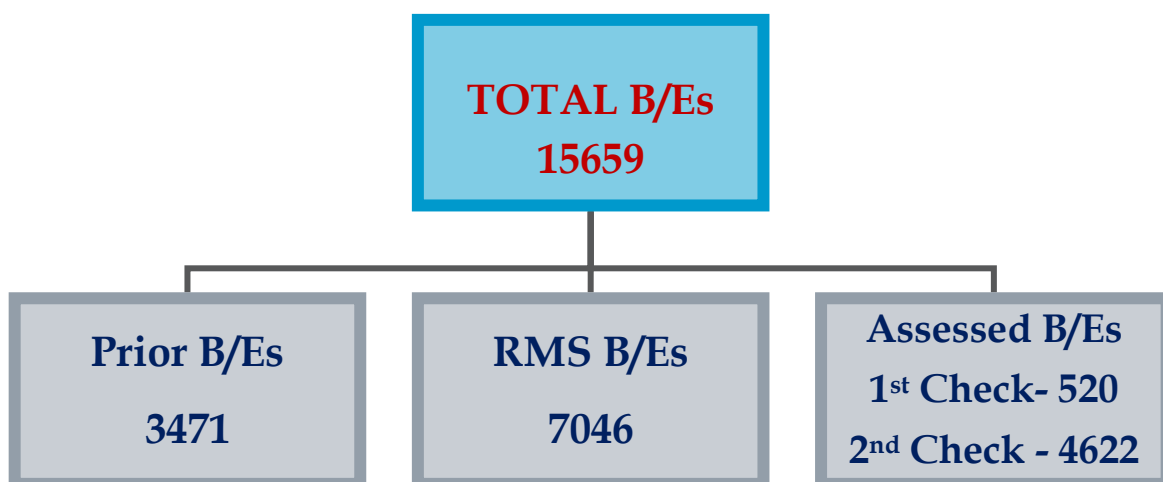
PARAMETER	NO. OF B/Es	PERCENTAGE
Within 01 Hrs	775	15.13
Between 01-02 Hrs	843	16.46
Between 02-03 Hrs	795	15.52
Between 03-04 Hrs	782	15.26
Between 04-05 Hrs	532	10.38
Between 05-06 Hrs	380	7.42
Between 06-12 Hrs	467	9.11
After 12 Hrs	549	10.72

Arithmetic Mean per B/E is 13.92 Hrs.

Total Average Time Taken From Filing to OOC in Second Check B/E is 158.94 Hrs

TRS Data Analysis for the month of May-2016:

The data sample received had **15659** Bills of entry for the given period. The sample included bills of entry filed for home consumption and for ex-bond. Bills of entry are allowed to be filed prior to filing of IGM. There were 3471 such prior bills that were not considered for this study. This is because the IGM could be filed up to 30 days after the filing of the BE. Considering such bills would not be feasible for the stated purpose, therefore the study given below is in respect of 12188 Bills.



TOTAL B/Es CONSIDERED FOR STUDY IS 12188

TYPE	NO. OF B/E	PERCENTAGE
RMS	7046	57.81
FIRST CHECK	520	4.27
SECOND CHECK	4622	37.92

RMS FACILITATED CARGO

Total number of bills facilitated by RMS are 7046 and the bills selected for scrutiny are 5142. Out of the bills selected for scrutiny, 520 belong to the First Check category and 4622 belong to the Second Check category.

The Results received by the analysis of RMS facilitated B/Es are as under –

1. TIME TAKEN BY CUSTOM SYSTEM TO DECIDE ON RMS FACILITATION:

PARAMETER	NO. OF B/Es	PERCENTAGE
Less than 03 Minutes	1017	14.43
Between 03-06 Minutes	5588	79.31
Between 06-12 Minutes	301	4.27
After 12 Minutes.	140	1.99

Arithmetic Mean per B/E is 4.60 Minutes.

2. TIME TAKEN BY IMPORTER/CHA TO PAY DUTY IN RMS B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 24 Hrs	2749	39.02
Between 24-48 Hrs	1991	28.26
Between 48-72 Hrs	972	13.80
Between 72-96 Hrs	575	8.16
Between 96-120 Hrs	275	3.90
After 120 Hrs	484	6.86

Arithmetic Mean per B/E is 55.60 Hrs.

3. TIME TAKEN BY IMPORTER/CHA FOR REGISTRATION AFTER PAYMENT OF DUTY IN RMS FACILITATED B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 24 Hrs	4100	58.19
Between 24-48 Hrs	1020	14.48
Between 48-72 Hrs	683	9.69
Between 72-96 Hrs	436	6.19
Between 96-120 Hrs	259	3.68
After 120 Hrs	548	7.77

Arithmetic Mean per B/E is 51.11 Hrs.

4. TIME TAKEN BY CUSTOMS FROM REGISTRATION TO GIVE OUT OF CHARGE (OOC) IN ICES FOR RMS FACILITATED B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 01 Hrs	3156	44.79
Between 01-02 Hrs	1759	24.96
Between 02-03 Hrs	859	12.19
More Than 03 Hrs	1272	18.05

Arithmetic Mean per B/E is 8.04 Hrs.

Total Average Time Taken From Filing to OOC in RMS B/E is 114.83 Hrs

FIRST CHECK CARGO

Total number of bills selected for scrutiny are 5142. Out of these, 520 belong to the First Check category. The Results received by the analysis of First Check B/Es are as under –

1. TIME TAKEN BY CUSTOMS FROM FILING TO GIVE OUT OF CHARGE (OOC) IN ICES OF FIRST CHECK B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 10 Days	363	69.81
Within 10-20 Days	106	20.38
Within 20-30 Days	34	6.54
More Than 30 Days	17	3.27

Arithmetic Mean per B/E is 10.04 Days.

2. TIME TAKEN BY CUSTOMS FROM FILING TO COMPLETION OF SCRUTINY OF FIRST CHECK B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 10 Days	402	77.31
Within 10-20 Days	84	16.15
Within 20-30 Days	22	4.23
More Than 30 Days	12	2.31

Arithmetic Mean per B/E is 8.63 Days.

3. TIME TAKEN BY CUSTOMS FROM REGISTRATION TO COMPLETION OF SCRUTINY OF FIRST CHECK B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 24 Hrs	204	39.23
Within 24-48 Hrs	93	17.88
Within 48-72 Hrs	61	11.73
Within 72-96 Hrs	39	7.50
Within 96-120 Hrs	8	1.54
After 120 Hrs	115	22.12

Arithmetic Mean per B/E is 99 Hrs.

4. TIME TAKEN BY CUSTOMS FROM PAYMENT TO GIVE OUT OF CHARGE (OOC) IN ICES OF FIRST CHECK B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 24 Hrs	446	85.78
Within 24-48 Hrs	16	3.07
Within 48-72 Hrs	10	1.92
More Than 72 Hrs	48	9.23

Arithmetic Mean per B/E is 9.36 Hrs.

First Check B/Es are less than 5% of the total B/Es

Total Average Time Taken From Filing to OOC in First Check B/E is 241 Hrs

SECOND CHECK CARGO

Out of the total 5142 bills selected for scrutiny, 4622 belong to the Second Check category. The Results received by the analysis of Second Check B/Es are as under –

1. TIME TAKEN BY CUSTOMS IN COMPLETION OF SCRUTINY:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 24 Hrs	2877	62.25
Between 24-48 Hrs	635	13.74
Between 48-72 Hrs	486	10.51
Between 72-96 Hrs	256	5.54
Between 96-120 Hrs	135	2.92
After 120 Hrs	234	5.06

Arithmetic Mean per B/E is 37.33 Hrs.

2. TIME TAKEN BY IMPORTER/CHA TO PAY DUTY AFTER SCRUTINY OF SECOND CHECK B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 24 Hrs	2401	51.95
Between 24-48 Hrs	967	20.92
Between 48-72 Hrs	449	9.71
Between 72-96 Hrs	251	5.43
After 96 Hrs	554	11.99

Arithmetic Mean per B/E is 49.67 Hrs.

3. TIME TAKEN BY IMPORTER/CHA FOR REGISTRATION OF SECOND CHECK B/Es AFTER PAYMENT OF DUTY :

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 24 Hrs	3100	67.07
Between 24-48 Hrs	589	12.74
Between 48-72 Hrs	317	6.86
Between 72-96 Hrs	218	4.72
After 96 Hrs	401	8.68

Arithmetic Mean per B/E is 38.85 Hrs.

4. TIME TAKEN BY CUSTOMS FOR EXAMINATION & OUT OF CHARGE (OOC) AFTER REGISTRATION IN ICES FOR SECOND CHECK B/Es:

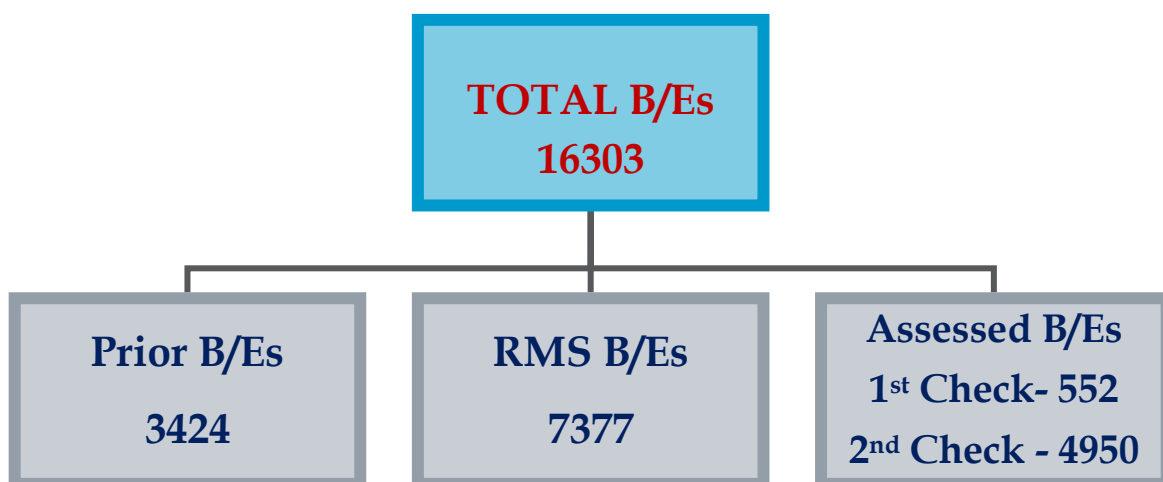
PARAMETER	NO. OF B/Es	PERCENTAGE
Within 01 Hrs	627	13.57
Between 01-02 Hrs	676	14.63
Between 02-03 Hrs	668	14.45
Between 03-04 Hrs	691	14.96
Between 04-05 Hrs	625	13.52
Between 05-06 Hrs	413	8.92
Between 06-12 Hrs	556	12.03
After 12 Hrs	366	7.92

Arithmetic Mean per B/E is 8.37 Hrs.

Total Average Time Taken From Filing to OOC in Second Check B/E is 134.22 Hrs

TRS Data Analysis for the month of June-2016:

The data sample received had **16303** Bills of entry for the given period. The sample included bills of entry filed for home consumption and for ex-bond. Bills of entry are allowed to be filed prior to filing of IGM. There were 3424 such prior bills that were not considered for this study. This is because the IGM could be filed up to 30 days after the filing of the BE. Considering such bills would not be feasible for the stated purpose, therefore the study given below is in respect of 12879 Bills.



TOTAL B/Es CONSIDERED FOR STUDY IS 12879

TYPE	NO. OF B/E	PERCENTAGE
RMS	7377	57.28
FIRST CHECK	552	4.29
SECOND CHECK	4950	38.43

RMS FACILITATED CARGO

Total number of bills facilitated by RMS are 7377 and the bills selected for scrutiny are 5502. Out of the bills selected for scrutiny, 552 belong to the First Check category and 4950 belong to the Second Check category.

The Results received by the analysis of RMS facilitated B/Es are as under –

1. TIME TAKEN BY CUSTOM SYSTEM TO DECIDE ON RMS FACILITATION:

PARAMETER	NO. OF B/Es	PERCENTAGE
Less than 03 Minutes	595	8.07
Between 03-06 Minutes	6141	83.25
Between 06-12 Minutes	442	5.99
After 12 Minutes	199	2.69

Arithmetic Mean per B/E is 5.22 Minutes.

2. TIME TAKEN BY IMPORTER/CHA TO PAY DUTY IN RMS B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 24 Hrs	3196	43.32
Between 24-48 Hrs	1869	25.34
Between 48-72 Hrs	1089	14.76
Between 72-96 Hrs	506	6.86
Between 96-120 Hrs	253	3.43
After 120 Hrs	464	6.29

Arithmetic Mean per B/E is 54.70 Hrs.

3. TIME TAKEN BY IMPORTER/CHA FOR REGISTRATION AFTER PAYMENT OF DUTY IN RMS FACILITATED B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 24 Hrs	5022	68.08
Between 24-48 Hrs	1081	14.65
Between 48-72 Hrs	520	7.05
Between 72-96 Hrs	313	4.24
Between 96-120 Hrs	159	2.15
After 120 Hrs	291	3.93

Arithmetic Mean per B/E is 35.40 Hrs.

4. TIME TAKEN BY CUSTOMS FROM REGISTRATION TO GIVE OUT OF CHARGE (OOC) IN ICES FOR RMS FACILITATED B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 01 Hrs	3574	48.45
Between 01-02 Hrs	1814	24.59
Between 02-03 Hrs	827	11.21
More Than 03 Hrs	1162	15.75

Arithmetic Mean per B/E is 6.64 Hrs.

Total Average Time Taken From Filing to OOC in RMS B/E is 96.83 Hrs

FIRST CHECK CARGO

Total number of bills selected for scrutiny are 5502. Out of these, 552 belong to the First Check category. The Results received by the analysis of First Check B/Es are as under –

1. TIME TAKEN BY CUSTOMS FROM FILING TO GIVE OUT OF CHARGE (OOC) IN ICES OF FIRST CHECK B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 10 Days	417	75.54
Within 10-20 Days	106	19.20
Within 20-30 Days	23	4.17
More Than 30 Days	6	1.09

Arithmetic Mean per B/E is 8.75 Days.

2. TIME TAKEN BY CUSTOMS FROM FILING TO COMPLETION OF SCRUTINY OF FIRST CHECK B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 10 Days	456	82.61
Within 10-20 Days	79	14.31
Within 20-30 Days	15	2.72
More Than 30 Days	2	0.36

Arithmetic Mean per B/E is 7.50 Days.

3. TIME TAKEN BY CUSTOMS FROM REGISTRATION TO COMPLETION OF SCRUTINY OF FIRST CHECK B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 24 Hrs	196	35.51
Within 24-48 Hrs	74	13.41
Within 48-72 Hrs	72	13.04
Within 72-96 Hrs	55	9.96
Within 96-120 Hrs	29	5.25
After 120 Hrs	126	22.83

Arithmetic Mean per B/E is 94 Hrs.

4. TIME TAKEN BY CUSTOMS FROM PAYMENT TO GIVE OUT OF CHARGE (OOC) IN ICES OF FIRST CHECK B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 24 Hrs	483	87.50
Within 24-48 Hrs	11	1.99
Within 48-72 Hrs	5	0.91
More Than 72 Hrs	53	9.60

Arithmetic Mean per B/E is 8.88 Hrs.

First Check B/Es are less than 5% of the total B/Es

Total Average Time Taken From Filing to OOC in First Check B/E is 210 Hrs

SECOND CHECK CARGO

Out of the total 5502 bills selected for scrutiny, 4950 belong to the Second Check category.

The Results received by the analysis of Second Check B/Es are as under –

1. TIME TAKEN BY CUSTOMS IN COMPLETION OF SCRUTINY:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 24 Hrs	2529	51.09
Between 24-48 Hrs	947	19.13
Between 48-72 Hrs	584	11.80
Between 72-96 Hrs	361	7.29
Between 96-120 Hrs	182	3.68
After 120 Hrs	347	7.01

Arithmetic Mean per B/E is 41.88 Hrs.

2. TIME TAKEN BY IMPORTER/CHA TO PAY DUTY AFTER SCRUTINY OF SECOND CHECK B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 24 Hrs	2918	58.95
Between 24-48 Hrs	917	18.53
Between 48-72 Hrs	430	8.69
Between 72-96 Hrs	242	4.89
After 96 Hrs	443	8.94

Arithmetic Mean per B/E is 43.88 Hrs.

3. TIME TAKEN BY IMPORTER/CHA FOR REGISTRATION OF SECOND CHECK B/Es AFTER PAYMENT OF DUTY :

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 24 Hrs	3782	76.40
Between 24-48 Hrs	448	9.05
Between 48-72 Hrs	289	5.84
Between 72-96 Hrs	168	3.39
After 96 Hrs	263	5.31

Arithmetic Mean per B/E is 27.22 Hrs.

4. TIME TAKEN BY CUSTOMS FOR EXAMINATION & OUT OF CHARGE (OOC) AFTER REGISTRATION IN ICES FOR SECOND CHECK B/Es:

PARAMETER	NO. OF B/Es	PERCENTAGE
Within 01 Hrs	673	13.60
Between 01-02 Hrs	614	12.40
Between 02-03 Hrs	742	14.99
Between 03-04 Hrs	768	15.52
Between 04-05 Hrs	622	12.57
Between 05-06 Hrs	484	9.78
Between 06-12 Hrs	687	13.88
After 12 Hrs	360	7.26

Arithmetic Mean per B/E is 8.85 Hrs.

Total Average Time Taken From Filing to OOC in Second Check B/E is 121.83 Hrs



FINDINGS & OBSERVATIONS

FINDINGS AND OPPORTUNITIES

The first stage of our study is RMS Facilitated B/Es. The period from submission of the Bill in ICES and either completion of scrutiny of Bills by the officers or the decision of RMS to facilitate the Bill without scrutiny by officers, is popularly known as assessment period. However with the introduction of Self-assessment in Customs, the nomenclature has changed and the term scrutiny is used to refer to the verification of self assessed bills. 'RMS Facilitated' refers to all those bills which are not selected for such scrutiny and are directed by the system for duty payment soon after its filing.

FOR THE MONTH OF JAN, 2016

**The Study observed that
the average time taken by Customs for
Assessment on RMS Facilitation is
3.65 Minutes.**

**The Study observed that the
average time taken by Customs from
Registration to give OOC for RMS B/Es is
10 Hrs & 54 Minutes.**

FOR THE MONTH OF FEB, 2016

The Study observed that the average time taken by Customs for Assessment on RMS Facilitation is 8.40 Minutes.

The Study observed that the average time taken by Customs from Registration to give OOC for RMS B/Es is 7 Hrs & 45 Minutes.

FOR THE MONTH OF MAR, 2016

The Study observed that the average time taken by Customs for Assessment on RMS Facilitation is 4.02 Minutes.

The Study observed that the average time taken by Customs from Registration to give OOC for RMS B/Es is 9 Hrs & 16 Minutes.

FOR THE MONTH OF APR, 2016

The Study observed that the average time taken by Customs for Assessment on RMS Facilitation is 1 Hr & 12 Minutes.

The Study observed that the average time taken by Customs from Registration to give OOC for RMS B/Es is 4 Hrs & 19 Minutes.

FOR THE MONTH OF MAY, 2016

The Study observed that the average time taken by Customs for Assessment on RMS Facilitation is 4.60 Minutes.

The Study observed that the average time taken by Customs from Registration to give OOC for RMS B/Es is 8 Hrs & 2 Minutes.

FOR THE MONTH OF JUN, 2016

The Study observed that
the average time taken by Customs for
Assessment on RMS Facilitation is
5.22 Minutes.

The Study observed that the
average time taken by Customs from
Registration to give OOC for RMS B/Es is
6 Hrs & 38 Minutes.

WHY CLEARANCE OF FIRST CHECK B/E TAKES SO MUCH TIME ?

All imported goods are required to be examined for verification of correctness of description given in the bill of entry. In case the importer does not have complete information with him at the time of import, he may request for examination of the goods before assessing the duty liability or, if the Customs Appraiser feels the goods are required to be examined before assessment, the goods are examined prior to assessment. This is called First Check B/E.

The importer has to request for first check examination at the time of filing the bill of entry or at data entry stage. The reason for seeking First Appraisement is also required to be given. On original copy of the bill of entry, the Customs Appraiser records the examination order and returns the bill of entry to the importer/CHA with the direction for examination, who is to take it to the import shed for examination of the goods in the shed. Shed Appraiser/Examiner examines the goods as per examination order and records his findings. In case Group Appraiser has called for samples, he forwards sealed samples to the group.

There are a number of reasons why First Check assessment takes more time for clearance. Some of them are as follows:

- In the cases of Re-Import, it is mandatory to verify that the goods imported are the same as the goods claimed to have been exported. Drawback and other export benefits availed at the time of exports need to be calculated and reversed/paid before permitting completion of scrutiny. Examination in such cases is completed after 100% verification of cargo. Same procedure is followed in case of Import for Re-Export purpose.
- Import of all types of Scrap requires to be examined 100% before clearance as per CBEC circulars to ensure that no serviceable goods/weapons/arms/ammunition are concealed.
- All second hand/Used Machinery is examined by Customs officers along with a Chartered engineer to value the goods before scrutiny.
- Adjudication is resorted to before completion of scrutiny wherever an offence is registered during verification/examination. This delays the clearances further.

WHY CLEARANCE OF SECOND CHECK B/E TAKES SO MUCH TIME ?

Similarly, there are a number of reasons why Second Check assessment needs so long time for clearance. Some of them are as follows:

- Filing of B/Es in late evening after office hours on last working day of week which shows the B/E pending in EDI System for next two days (Saturday and Sunday).
- Some of the B/Es require NOCs before clearance from various authorities e.g. Drugs Controller, FSSAI, PQ, AQ, WLRO etc.
- Grade/Purity/Specification and other physical/chemical characteristics of the goods need to be verified to ensure proper classification, valuation and extension of notification benefit. Hence goods are sent for testing at different Laboratories available in various locations in India and scrutiny is completed on the basis of test results received accordingly.
- In respect of scanned containers wherein suspected portion/area of image found, 100% examination is done. Even non-scanned containers (which are selected but not scanned) are subjected to examination to rule out any suspicion and mis-declarations.
- 100% examination of goods is also carried out when the intelligence agencies like SIIB, CIU, DRI intervene. In such cases, out of charge is not given till the NOC received from concerned agency.
- Consignments originating from Pakistan are subjected to 100% examination.

KEY FINDINGS FROM THE STUDY: Jan-2016

Average Time Taken for RMS B/Es

BY CUSTOMS

To decide RMS facilitation
3.65 Min.

From Registration to OOC
10 Hrs & 54 Min.

Total Time Taken is 11.05 Hrs

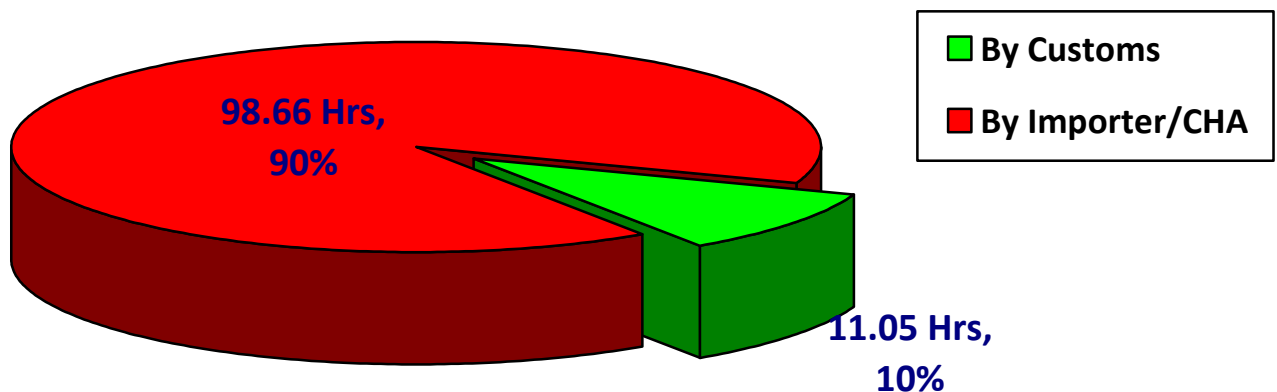
BY Importer/CHA

To pay duty for RMS B/Es
53 Hrs & 38 Min.

To Registration after payment
45 Hrs & 01 Min.

Total Time Taken is 98.66 Hrs

Total Average Time Taken for RMS B/Es



**Average Time Taken
for Group Assessed 2nd Check B/Es**

BY CUSTOMS

For Completion of Scrutiny

42Hrs & 11 Min.

From Examination to OOC

8 Hrs & 54 Min.

Total Time Taken is 51.08 Hrs

BY Importer/CHA

To pay duty after Scrutiny

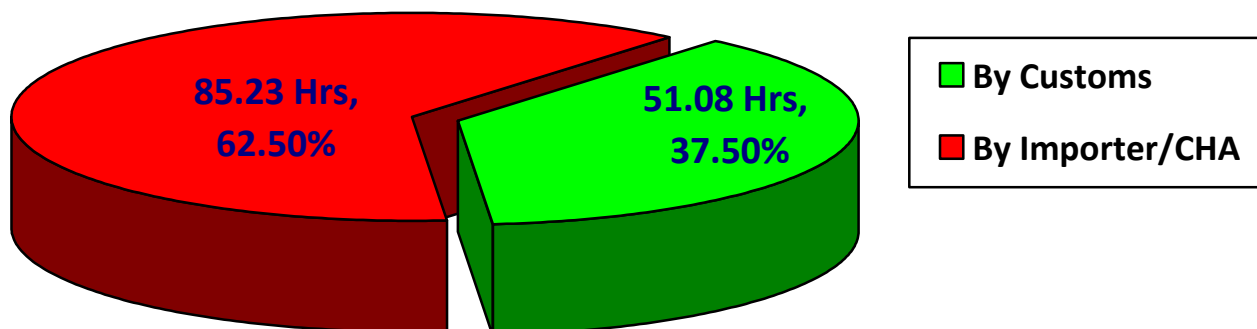
50 Hrs & 34 Min.

To Registration after payment

34 Hrs & 40 Min.

Total Time Taken is 85.23 Hrs

**Total Average Time Taken
for Group Assessed 2nd Check B/Es**



KEY FINDINGS FROM THE STUDY: - Feb 2016

Average Time Taken for RMS B/Es

BY CUSTOMS

To decide RMS facilitation
8.40 Min.

From Registration to OOC
7 Hrs & 45 Min.

Total Time Taken is 7.90 Hrs

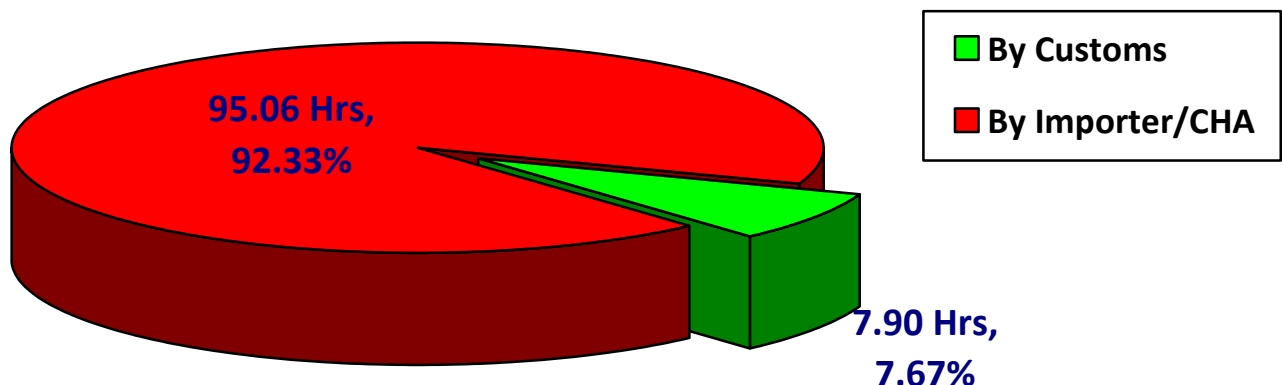
BY Importer/CHA

To pay duty for RMS B/Es
57 Hrs & 6 Min.

To Registration after payment
37 Hrs & 58 Min.

Total Time Taken is 95.06 Hrs

Total Average Time Taken for RMS B/Es



**Average Time Taken
for Group Assessed 2nd Check B/Es**

BY CUSTOMS

For Completion of Scrutiny

33 Hrs & 5 Min.

From Examination to OOC

8 Hrs & 41 Min.

Total Time Taken is 41.78 Hrs

BY Importer/CHA

To pay duty after Scrutiny

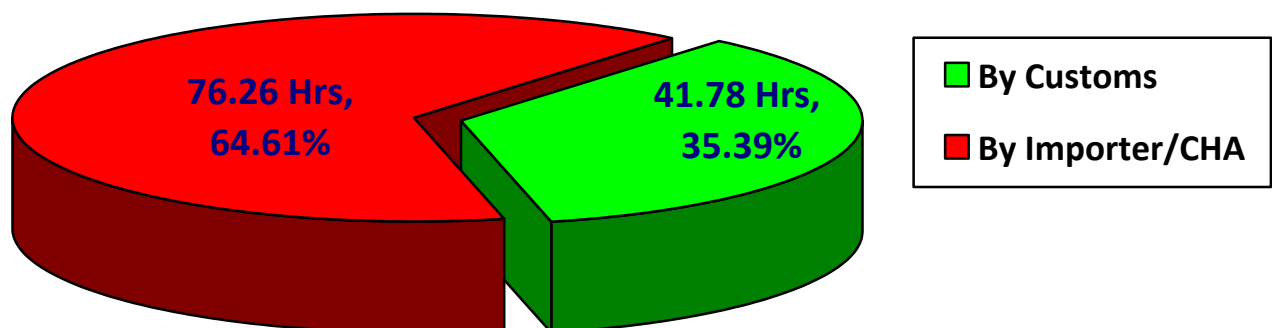
46 Hrs & 38 Min.

To Registration after payment

29 Hrs & 38 Min.

Total Time Taken is 76.26 Hrs

**Total Average Time Taken
for Group Assessed 2nd Check B/Es**



KEY FINDINGS FROM THE STUDY: -Mar 2016

Average Time Taken for RMS B/Es

BY CUSTOMS

To decide RMS facilitation
4.02 Min.

From Registration to OOC
9 Hrs & 16 Min.

Total Time Taken is 9.33 Hrs

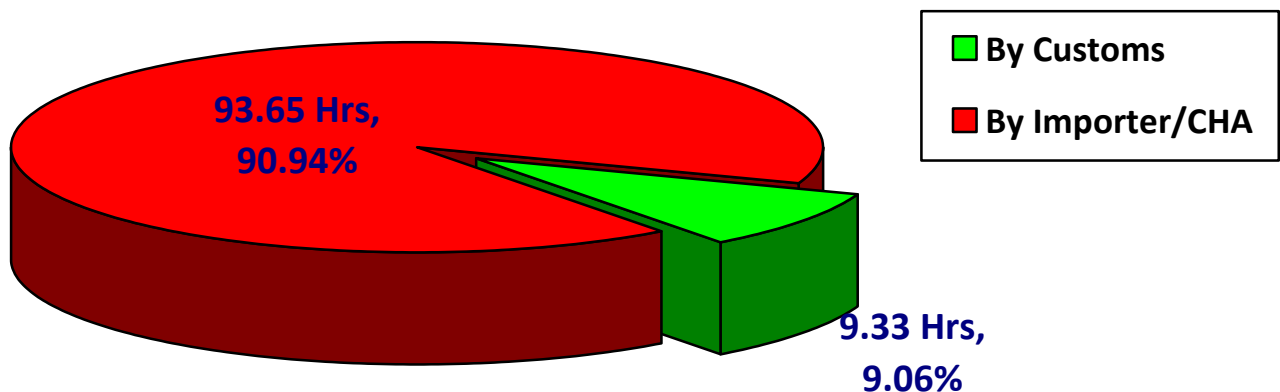
BY Importer/CHA

To pay duty for RMS B/Es
56 Hrs & 15 Min.

To Registration after payment
37 Hrs & 24 Min.

Total Time Taken is 93.65 Hrs

Total Average Time Taken for RMS B/Es



**Average Time Taken
for Group Assessed 2nd Check B/Es**

BY CUSTOMS

For Completion of Scrutiny

42 Hrs & 24 Min.

From Examination to OOC

8 Hrs & 39 Min.

Total Time Taken is 51.05 Hrs

BY Importer/CHA

To pay duty after Scrutiny

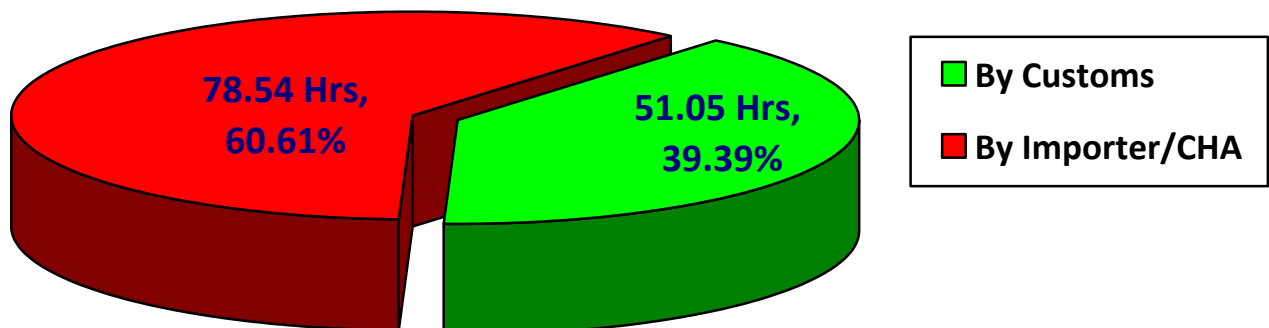
43 Hrs & 42 Min.

To Registration after payment

34 Hrs & 50 Min.

Total Time Taken is 78.54 Hrs

**Total Average Time Taken
for Group Assessed 2nd Check B/Es**



KEY FINDINGS FROM THE STUDY: - Apr 2016

Average Time Taken for RMS B/Es

BY CUSTOMS

To decide RMS facilitation
1 Hr & 12 Min.

From Registration to OOC
4 Hrs & 19 Min.

Total Time Taken is 5.52 Hrs

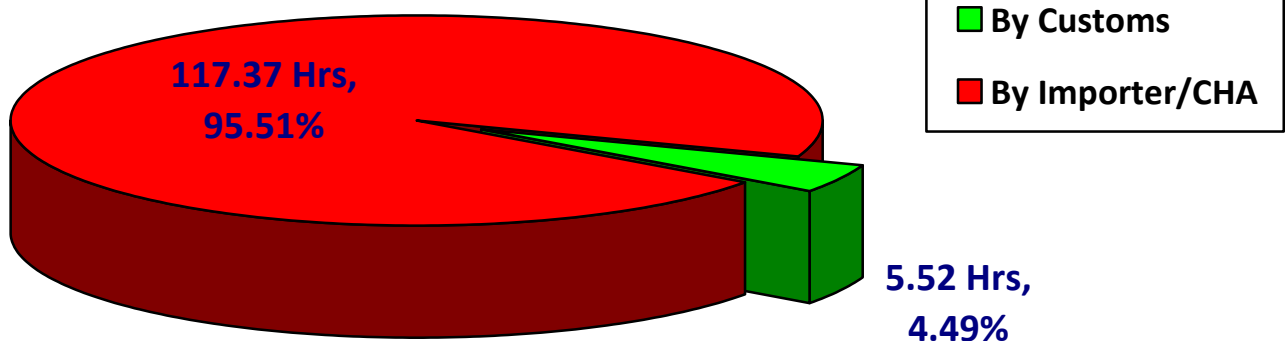
BY Importer/CHA

To pay duty for RMS B/Es
68 Hrs & Min.

To Registration after payment
49 Hrs & 15 Min.

Total Time Taken is 117.37 Hrs

Total Average Time Taken for RMS B/Es



**Average Time Taken
for Group Assessed 2nd Check B/Es**

BY CUSTOMS

For Completion of Scrutiny

41 Hrs & 01 Min.

From Examination to OOC

13 Hrs & 55 Min.

Total Time Taken is 54.93 Hrs

BY Importer/CHA

To pay duty after Scrutiny

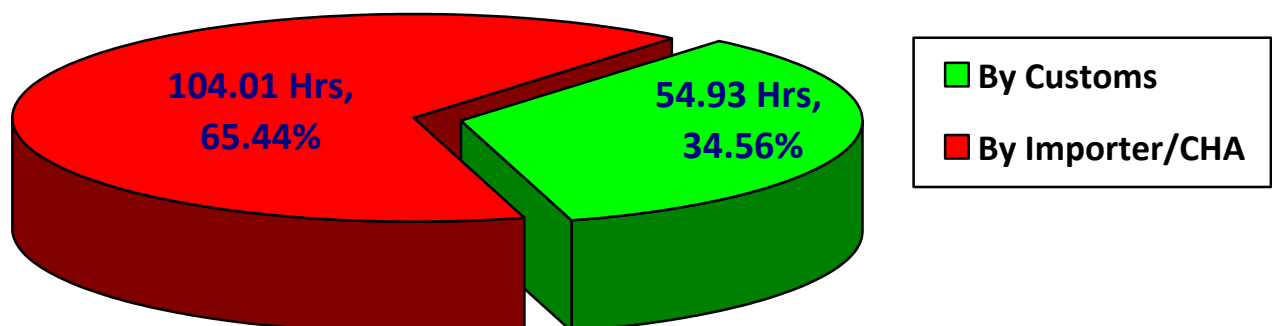
61 Hrs & 8 Min.

To Registration after payment

42 Hrs & 53 Min.

Total Time Taken is 104.01 Hrs

**Total Average Time Taken
for Group Assessed 2nd Check B/Es**



KEY FINDINGS FROM THE STUDY: - May 2016

Average Time Taken for RMS B/Es

BY CUSTOMS

To decide RMS facilitation
4.62 Min.

From Registration to OOC
8 Hrs & 2 Min.

Total Time Taken is 8.12 Hrs

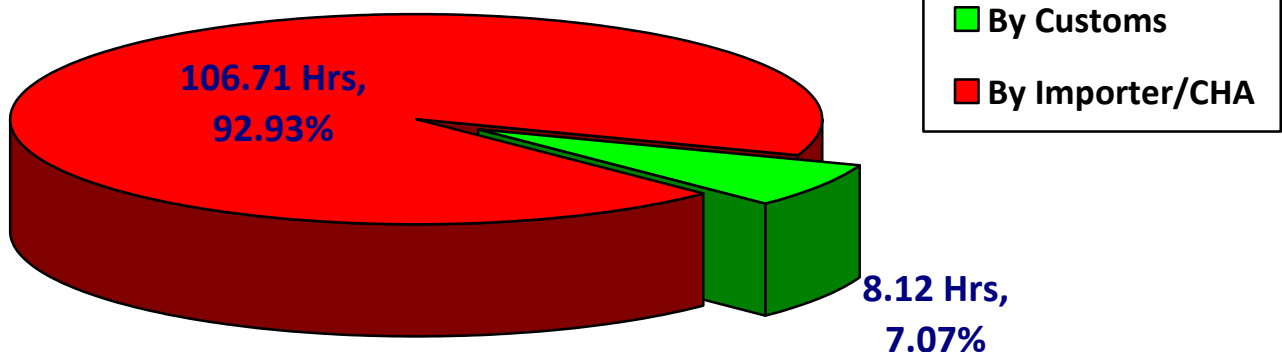
BY Importer/CHA

To pay duty for RMS B/Es
55 Hrs & 36 Min.

To Registration after payment
51 Hrs & 7 Min.

Total Time Taken is 106.71 Hrs

Total Average Time Taken for RMS B/Es



**Average Time Taken
for Group Assessed 2nd Check B/Es**

BY CUSTOMS

For Completion of Scrutiny
37 Hrs & 20 Min.

From Examination to OOC
8 Hrs & 22 Min.

Total Time Taken is 45.70 Hrs

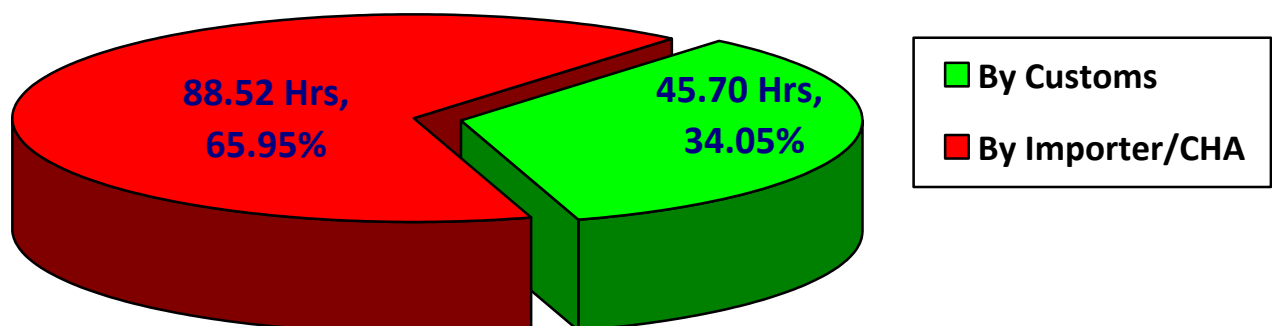
BY Importer/CHA

To pay duty after Scrutiny
49 Hrs & 40 Min.

To Registration after payment
38 Hrs & 51 Min.

Total Time Taken is 88.52 Hrs

**Total Average Time Taken
for Group Assessed 2nd Check B/Es**



KEY FINDINGS FROM THE STUDY:- Jun 2016

Average Time Taken for RMS B/Es

BY CUSTOMS

To decide RMS facilitation
6.22 Min.

From Registration to OOC
6 Hrs & 38 Min.

Total Time Taken is 6.72 Hrs

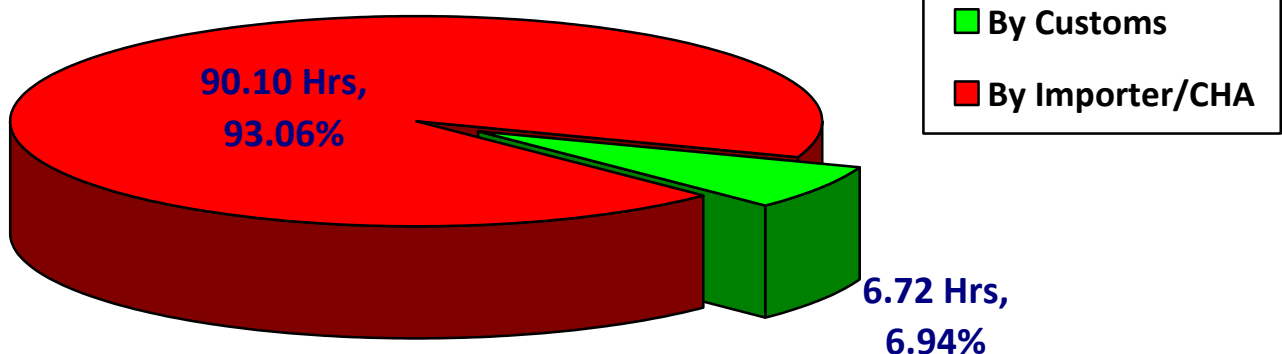
BY Importer/CHA

To pay duty for RMS B/Es
54 Hrs & 42 Min.

To Registration after payment
35 Hrs & 24 Min.

Total Time Taken is 90.10 Hrs

Total Average Time Taken for RMS B/Es



**Average Time Taken
for Group Assessed 2nd Check B/Es**

BY CUSTOMS

For Completion of Scrutiny
41 Hrs & 52 Min.

From Examination to OOC
8 Hrs & 51 Min.

Total Time Taken is 50.73 Hrs

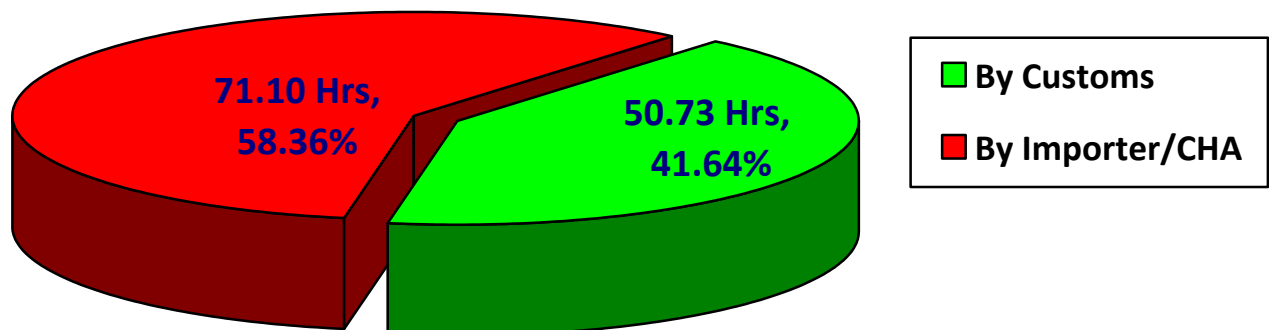
BY Importer/CHA

To pay duty after Scrutiny
43 Hrs & 52 Min.

To Registration after payment
27 Hrs & 13 Min.

Total Time Taken is 71.10 Hrs

**Total Average Time Taken
for Group Assessed 2nd Check B/Es**

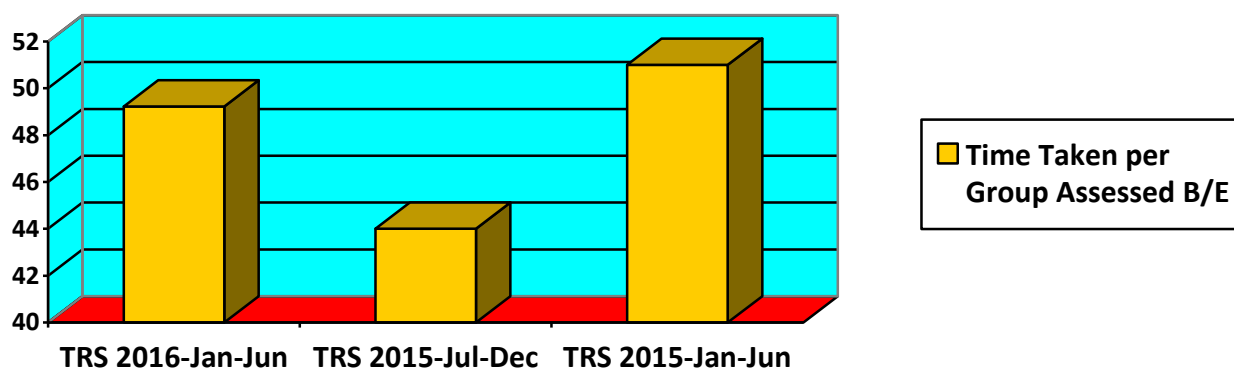
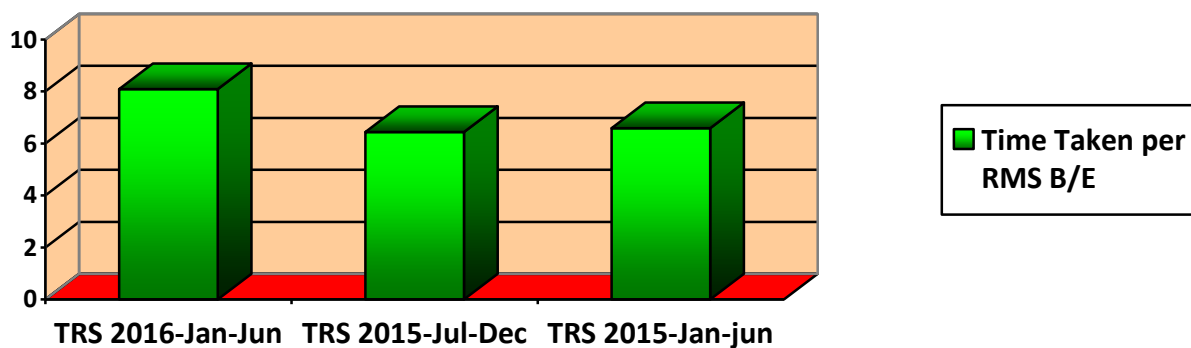


COMPARISON OF KEY RESULTS WITH PREVIOUS TRSs

JNCH performance in clearing import cargo in 2016 (Jan-Jun) is decreased with levels to that found in 2015 (January-June) which is shown as under–

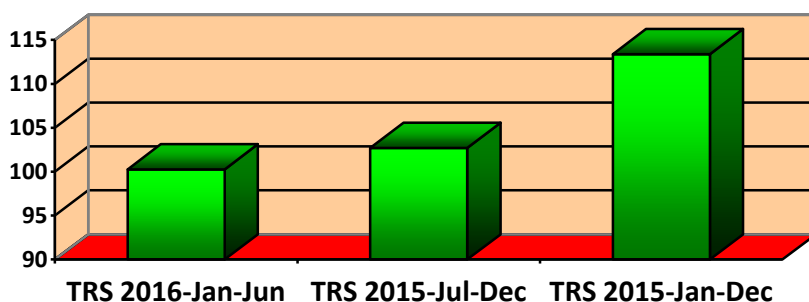
MEASURES FOR CUSTOMS:

MEASURES FOR CUSTOMS	TRS 2016 (Jan-Jun)	TRS 2015 (July-Dec)	TRS 2015 (Jan-June)
Average Time Taken per B/E in RMS B/Es	8 Hrs & 5 Minutes	6 Hrs & 26 Minutes	6 Hrs & 36 Minutes
Average Time Taken per B/E in Group Assessed Second Check B/Es	49.23 Hrs	44 Hrs	51 Hrs

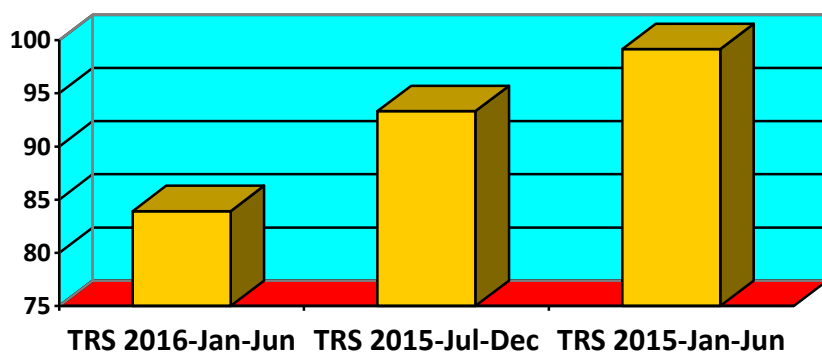


MEASURES FOR IMPORTER/CHA:

MEASURES FOR IMPORTER/CHA	TRS 2016 (Jan-Jun)	TRS 2015 (July-Dec)	TRS 2015 (Jan-June)
Average Time Taken per B/E in RMS B/Es	100 Hrs & 16 Minutes	102 Hrs & 42 Minutes	113 Hrs & 23 Minutes
Average Time Taken per B/E in Group Assessed Second Check B/Es	83 Hrs & 56 Minutes	93 Hrs & 19 Minutes	99 Hrs & 09 Minutes



■ Time Taken per RMS B/E



■ Time Taken per Group Assessed B/E

MEASURES TAKEN TO IMPROVE PERFORMANCE:

Opportunities for further improvement of Custom's performance were identified on the basis of results from the previous studies. JNCH has improved its overall functions and procedures to reduce the dwell time and enhance the excellence in service to connect directly with taxpayers. Some of the important measures taken by JNCH are as under:

- » 24x7 Customs Operation at JNCH
- » Introduction of New Modules i.e. CRCL, EDD, Single Window, SEZ Online etc.
- » Regular Monitoring of Group-wise & CFS-wise pendency of B/Es at the level of Pr. Chief Commissioner, Pr. Commissioner, Commissioners and ADCs.
- » Sending Scanned Container List Online (through e-mail)
- » Introduction of e-helpline, Tax-payer Helpdesk
- » Message Exchange with Ports, CFSs and other trade-partners.
- » Making JNCH Website more user-friendly



CONCLUSION & DISCLAIMER

CONCLUSION

The JNCH TRS provides a fourth set of measures relating to the clearance of import cargo. This TRS allows comparative analysis between the previous two studies. Analysis of difference in the measures identify changes in the performance of Customs in clearing cargo at JNCH, Nhava Sheva. The findings and opportunities identified are similar to the previous studies and JNCH should continue to work on these.

In summary, the measurements show that Customs is efficient in clearing legitimate cargo with trade facilitation. The study provides evidence that demonstrates how Customs supports the goal of government to grow the economy of the Country by measuring and reporting on the delivery of service to traders engaged in international trade. Future studies will provide further sets of measures and evidence of actual and sustainable change in the way Customs manages and works at the import clearing cargo.

DISCLAIMER

While every effort has been made to ensure the compilation and calculation of information in this publication is accurate, the TRS Project Team does not accept any responsibility or liability for error of fact, omission, interpretation, or opinion that may be present, nor for the consequences of any decisions based on this information.

While the TRS Project Team has exercised all reasonable skill and care in the preparation of data information and analysis in this report, it does not accept any liability in contract, tort or otherwise for any loss, damage, injury, or expense, whether direct, indirect or consequential,

arising out of the provision of information in this report. As per the TRS guidelines, sample data of one week for a representative data of each month which sometimes may not be a true representative of the entire month.

RECOMMENDATION: Presently the Time Release Study is done manually on the basis of data retrieved from the ICES. However, it would be more convenient, if a suitable report in ICES is incorporated. Thereby, we will be able to base the TRS on the data of entire period instead on sample data. On the basis of the said ICES report, TRS may be completed by the respective Custom House.

ACKNOWLEDGEMENT

We, the TRS project team as under:

1. **Sh. Vijay Risi, Additional Commissioner, EDI, JNCH**
2. **Sh. Shailesh D Jambotkar, Deputy Commissioner, EDI, JNCH**
3. **Kaushik Mandal, Appraising Officer, EDI, JNCH**

Would like to thanks all those who contributed to the TRS study 2016 (Jan –Jun) and in particular acknowledge the following:

1. Mr. Sanjay Vaidya,
Officer-in-Charge, NIC
Jawaharlal Nehru Customs House, Nhava Sheva
2. Team Head & Members,
SI-Helpdesk, ICEGATE, New Delhi



SUMMARY OF TIME RELEASE STUDY

Time Period	BE TYPE	No. of BEs (Approx)	Time taken for				TOTAL TIME (in days)
			Customs	Importer/CHA	Importer /CHA	Customs	
			Submission to Assessment	Assessment to Payment	Payment to Registration	Registration to OOC	
TRS (JAN-JUN, 2015)	RMS	134229	3.48 Mins	56.30 Hrs	57.09 Hrs	6.53 Hrs	5 days
	1ST CHK	13551	11.54 Days	9.95 Days	128 Hrs	16.22 Hrs	26.87 days
	2ND CHK	131554	42.03 Hrs	56.33 Hrs	44.82 Hrs	8.97 Hrs	6.34 days
		279334				Average 6.52 days	
TRS(JUL-DEC,2015)	RMS	148577	3.60 Mins	56.88 Hrs	45.82 Hrs	6.38 Hrs	4.54 days
	1ST CHK	14194	11.16 Days	10.46 Days	127 Hrs	17.78 Hrs	27.65 days
	2ND CHK	144077	38.62 Hrs	54.05 Hrs	39.27 Hrs	6.39 Hrs	5.76 days
		306848				Average 6.64 days	
JAN,2016	RMS	26772	3.65 min	53.64 Hrs	45.02 Hrs	10.90 Hrs	4.72 days
	1ST CHK	2130	11.96 Days	10.55 Days	181 Hrs	18.35 Hrs	30.82 days
	2ND CHK	20074	42.18 Hrs	50.56 Hrs	34.66 Hrs	8.90 Hrs	5.68 days
		48976				Average 9.08 days	
FEB,2016	RMS	26254	8.40 Mins	57.10 Hrs	37.96 Hrs	7.76 Hrs	4.17 days
	1ST CHK	2091	10.16 Days	8.85 Days	109 Hrs	12.93 Hrs	5.08 days
	2ND CHK	21591	33.09 Hrs	46.63 Hrs	29.63 Hrs	8.69 Hrs	4.92 days
		49936				Average 6.34 days	
MAR,2016	RMS	21587	4.02 Mins	56.25 Hrs	37.40 Hrs	9.27 Hrs	4.46 days
	1ST CHK	1872	10.81 Days	9.11 Days	118 Hrs	15.29 Hrs	25.47 days
	2ND CHK	18446	42.40 Hrs	43.70 Hrs	34.84 Hrs	8.65 Hrs	5.40 days
		41905				Average 5.93 days	

APR, 2016	RMS	20413	1.20 Hrs	68.12 Hrs	49.25 Hrs	4.32 Hrs	5.12 days
	1ST CHK	1937	11.04 Days	9.83 Days	109 Hrs	9.05 Hrs	25.81 days
	2ND CHK	21956	41.01 Hrs	61.13 Hrs	42.88 Hrs	13.92 Hrs	6.62 days
		44306				Average 7.57 days	
MAY, 2016	RMS	30197	4.60 Mins	55.60 Hrs	51.11 Hrs	8.04 Hrs	4.78 days
	1ST CHK	2228	10.04 days	8.63 days	99 Hrs	9.36 Hrs	23.19 days
	2ND CHK	19809	37.33 Hrs	49.67 Hrs	38.85 Hrs	8.37 Hrs	5.60 days
		52234				Average 6.34 days	
JUN, 2016	RMS	31615	5.22 Mins	54.70 Hrs	35.40 Hrs	6.64 hrs	4.03 days
	1ST CHK	2366	8.75 Days	7.50 Days	94 Hrs	8.88 Hrs	18.59 days
	2ND CHK	21214	41.88 Hrs	43.88 Hrs	27.22 Hrs	8.85 hrs	5.08 days
		55195				Average 5.14 days	