

**OFFICE OF THE COMMISSIONER OF CUSTOMS, NS-III,  
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA, URAN,  
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F.No. S/22-Gen-150/2015-16/AM (I)/JNCH

Dated: 30.11.2016

**STANDING ORDER NO.\_\_\_\_ /2016**

**Subject: -Reporting Mechanism on Detection of Mis-declaration, Evasion of Duty or Other Frauds at Docks -Reg.**

The present Customs procedure which is based on the Risk Management System (RMS) places a very high degree of trust and responsibility on the importers and CHAs. It has been observed that there have been number of cases wherein the importers/CHAs have not discharged the responsibility placed on them in full measure. One indicator of this is the cases of outright mis-declaration or other frauds that are detected during the physical examination of the goods at the docks.

2. In order to improve the robustness of the RMS and the Container Scanning Division, it is important that such cases are taken on board as feedback.

3. Therefore, it has been decided that henceforth in all cases of outright mis-declaration, significant evasion of duty or other frauds, involving following commissions/omissions, detected by the officers posted in the CFSs, the concerned Deputy/Assistant will send a report regarding the same to the concerned Principal Commissioner/Commissioner within 72 hours (excluding weekends and holidays) of the case being detected. A copy of the same may be endorsed to Chief Commissioner's Office as well.

- (i) Concealment of goods.
- (ii) Outright smuggling of goods.
- (iii) Mis-declaration –Description, Brand, Quantity, Quality, Commodity, Specifications (GSM, Thickness, width, Capacity, etc.).
- (iv) Non-payment of ADD or SGD.
- (v) Fraudulent COO, License, Test Report, etc.
- (vi) Fraudulent PGA Documents, etc.
- (vii) Export Frauds, etc.

4. The consolidated case-wise record shall be maintained by Appraising Main (Imports) Section for all cases, including cases relating to export frauds.

5. It is also advised that wherever the detections are pursuant to the reference from CSD, a copy of this report shall also be endorsed to CSD.

6. The case-wise report shall include the following details:

- (i) Name of CFS
- (ii) Name of the Commissionerate
- (iii)Date

- (iv) BE No/Date
- (v) Name of Importer
- (vi) Name of CHA
- (vii) Declared Description of Goods
- (viii) Total Declared Value of Goods
- (ix) Actual Description of Goods (highlighting the discrepancy vis-a-vis the declaration)
- (x) Estimated Value of offending goods
- (xi) Duty sought to be Evaded
- (xii) Detection about Non-Revenue violations viz. PGA, Fraudulent License, NOC.  
Certificate
- (xiii) Date of Detection
- (xiv) Whether based on reference from CSD
- (xv) Name of Detecting Officer(s)
- (xvi) Case/matter sent to whom/when
- (xvii) Present Status of case.

**Sd/-**  
**(SHRAWAN KUMAR)**  
**COMMISSIONER OF CUSTOMS-NS-III**

To:

1. The Chief Commissioner of Customs, Mumbai Zone-II, JNCH for information.
2. The Pr. Commissioner of Customs, NS-1, JNCH
3. The Commissioner of Customs, NS-G/ NS-II / NS-III/ NS-IV / NS-V, JNCH
4. All Additional / Joint Commissioner of Customs, JNCH
5. All Deputy / Assistant Commissioner of Customs, JNCH
6. All Sections / Groups of NS-G, NS-I, NS-II / NS-III/ NS-IV / NS-V, JNCH
7. The DC/EDI for uploading on the JNCH Website