

**OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-IV)
MUMBAI CUSTOMS ZONE-II
JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA
TAL: URAN, DIST: RAIGAD, PIN - 400 707.**

F. No. S/2-PCA-GEN-97/2018-19/JNCH

Dated 06.09.2018

STANDING ORDER NO. 33 /2018


Subject: Effective monitoring and implementation of Tariff Notifications and levy of duty short levied or not levied due to technical glitches in the ICES System.

In order to ensure that whenever a Tariff Notification is issued or published by the Board, duty is correctly paid even and to ensure that appropriate action for recovery of "short levy or non-levy of appropriate duty" is taken (in cases where duty rate has been enhanced or exemption and duty benefits are withdrawn), following "Standard Operating Procedure (SOP)" should to be followed by the officers posted in Audit Commissionerate:

- i) The Superintendent of Customs in charge of Administration in Audit Commissionerate will daily keep abreast of the new "Notifications / Instructions / Circulars" issued by the Board as well as of other Government Departments and wherever there is revenue implication such "Notifications / Instructions / Circulars" will be circulated to all the "Audit Circles".
- ii) The above Superintendent will obtain data, from the EDI Section through "SQL" format in respect of Bills of Entry which have been filed on the date of publication of "Notifications / Instructions / Circulars" where there could be revenue implication or any fresh / additional restriction / prohibition has been imposed.
- iii) The "Notifications / Instructions / Circulars" along with said data obtained would be put up to Additional Commissioner through Deputy / Asstt. Commissioner, Audit Section for deciding the allotment of the issue to a particular Audit Circle, as per the work allocation.
- iv) The nominated Audit Circle will scrutinize the data and wherever, a Bill of Entry does not reflect the tariff changes, which has resulted in non-levy / short levy of appropriate duty, the concerned Audit Circle will immediately issue "Consultative Letter" for demanding duty along with interest and penalty, if applicable.
- v) The goods which have been cleared in spite of prohibition imposed by a Notification and in cases where conditions prescribed by a Notification in respect of imports of restricted goods have not been complied, the concerned Audit Circle will immediately inform the concerned Assessment Group, Docks Officer, concerned PGA / Government Department as well as S.I.I.B. (Import) to deal with such clearances.
- vi) The concerned Audit Circle will ensure that such information is forwarded to the concerned Appraising Group as well as the Nodal Officer in charge of Import Docks for conducting necessary checks in respect of Bills of entry being processed / cleared by them to ensure compliance of the such Notifications / Instructions / Circulars.

vii) The nominated Audit Circle will submit a report in respect of all such Bills of Entry and give the status report i.e. whether duty / Cess / ADD /SG Duty etc as applicable have been paid by the importer or otherwise and the action taken in this regard.

2. In case of any difficulty, the specific issue may be brought to the notice of Additional / Joint Commissioner of Customs, Audit Commissionerate (e-mail address: dc-pca.jnch@gov.in).


(SUBHASH AGRAWAL)
Commissioner of Customs (NS-IV)

Copy to:

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