



सीमाशुल्क आयुक्त का कार्यालय (एन.एस.-I )  
OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-I),  
मूल्यनिरूपण मुख्य(आयात)APPRAISING MAIN (IMPORT),  
जवाहरलाल नेहरू सीमाशुल्क भवन, न्हावा शेवा, ता .उरण,  
JAWAHAR LAL NEHRU CUSTOM HOUSE, NHAVA- SHEVA,TAL-URAN,  
जिला रायगड/ RAIGAD-400707,महाराष्ट्र **MAHARASHTRA**  
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F.No. S/22-Gen-402/2017-18/ AM (I) (Pt.-I)  
17/06/2019

Date:-

### STANDING ORDER NO. 11 /2019

**Subject:** - Recalling of RMS facilitated bills of entry by Appraising Groups without any reason recorded in ICES system.

Attention of all the officers of JNCH is invited to the issue of recalling of RMS facilitated bill of entry by Appraising Groups without any reason recorded in ICES system and without following instructions contained in CBIC circular no. 43/2005 dated 24.1.2005 and SO 65/2016 dated 15.11.2016.

2. It has been brought to the notice of office of the Principal Chief Commissioner of Customs that the process of recall wherein the approval of Joint/Addl. Commissioner in charge of the Groups is required on a case to case basis (regardless of the reasons for recall) is causing delay in assessment. In order to examine the same, all the appraising groups were asked to forward the reasons for which the facilitated Bs/E are being recalled. The generic reasons for such recall as forwarded by the appraising groups are:

- a) Detection of Bond/BG by system (which is otherwise not applicable)
- b) Insertion/deletion of various Customs or IGST notifications.
- c) Loading of value in sync with contemporaneous imports.
- d) Various amendments of quality, quantity, description LCL/FCL, weight UQC, unit price, CTH etc.
- e) Change in Bond amount
- f) COO certificate benefit for Basic Duty

3. CBIC Circular No. 43/2005-Cus dated 24.11.2005 and SO No. 65/2016 dated 15.11.2016 regarding Assessment & Examination of RMS Facilitated Bs/E prescribed that RMS facilitated Bs/E should be interdicted only in specific cases with the reasons recorded in writing & not without prior approval of concerned Joint/Addl. Commissioner of Customs. On-going through the reasons for recall, it is evident that many of them do not have any revenue implication but the frequency of cases where they apply is quite high e.g. recall for deletion of bond/bank guarantee condition, change in UQC and change from LCL to FCL etc. Keeping in mind our commitment towards trade facilitation and Ease of Doing Business, such recalls, which are only procedural in nature and do not have any revenue implications (change in duty) shall, henceforth be approved at AC/DC level only, without escalating the matter to JC/ADC concerned.

4. However, the appraising groups shall continue to take prior approval of the Joint/Additional Commissioner concerned for recalling RMS facilitated bills of entry to carry out amendments of a substantive nature having a revenue implication such as amendment of quantity, weight, value, extension of benefit of FTA etc.

5. Officers are advised to exercise due caution while recalling such B/Es and, are also directed to ensure that specific reasons are invariably recorded in the system while recalling RMS Bs/E in specific, and non RMS B/Es in general. No officer shall leave the "Reason Column" blank while recalling any bill of entry.

6. Jurisdictional Commissioner may kindly ensure that such cases are monitored on a regular basis by JC/ADC in-charge of Groups and that the Groups maintain a register for Bs/E recalled for assessment, which is perused and duly countersigned by JC/ADC of the concerned group on fortnightly basis.

Sd/-

(Sunil Kumar Mall)  
Commissioner of Customs (NS-I)

Copy to:

1. The Pr. Chief Commissioner of Customs, Mumbai Zone-II.
2. All Commissioner of Customs, Mumbai Zone-II.
3. All Addl. /Joint Commissioner of Customs, Mumbai Zone-II.
4. All Deputy/Asst. Commissioner of Customs Mumbai Zone-II.
5. The DC/EDI for uploading on the JNCH Website.
6. Office Copy.

