



प्रधान मुख्य सीमा शुल्क आयुक्त कार्यालय, मुंबईअंचल-II
Office of the Principal Chief Commissioner of Customs
Mumbai Customs Zone-II
जवाहरलाल नेहरू सीमाशुल्क भवन
JAWAHARLAL NEHRU CUSTOM HOUSE
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CCO/740/2023-ADT-O/o CC-CUS-ZONE-II-NHAVA SHEVA

16-08-2024

STANDING ORDER NO. 62/2024

Subject: Creation of Investigation Report Monitoring Cell (IRMC) in NS-General, NS-I, NS-III, NS-V & NS-II Commissionerates of JNCH and creation of Nodal Audit Cell in NS-IV (Audit) Commissionerate of JNCH - Reg.

The Officers and Staff of Mumbai Customs Zone-II, JNCH are hereby informed that for effective monitoring and management of the Investigation Reports and Audit Reports received from other formations (DRI, Preventive Commissionerates, etc.) or issued by SIIB / CIU / NS-IV (Audit) Commissionerate of JNCH, an **Investigation Report Monitoring Cell (IRMC)** is being setup in each Commissionerate viz. NS-General, NS-I, NS-III, NS-V & NS-II Commissionerates of JNCH.

2. All the Investigation Reports / Audit Reports received from other formations or issued by any section of JNCH shall be forwarded to the IRMC of the respective Commissionerate for allotting a running serial number for better monitoring. All the Investigation Reports / Audit Reports received by any section of any Commissionerate or received from other formations, shall be forwarded first to the IRMC of the concerned Commissionerate for making entry in IRMC Register with details of the relevant assessment Group or CEAC of NS-II Commissionerate, as the case may be, along with the last date for issuance of that SCN, in the format attached as **Annexure A** to this SO. The IRMC of the concerned Commissionerate shall allot a running serial number of the register to each Investigation Report / Audit Report and shall also keep its soft copy for future reference, before forwarding it to the proper officer of the concerned assessment Group / CEAC of NS-II Commissionerate. The IRMCs shall forward the Investigation Report / Audit

Report to the the proper officer of the concerned assessment Group / CEAC of NS-II Commissionerate not later than the next working day. In its communication to the proper officer of the concerned Assessment Group / CEAC of NS-II Commissionerate, the IRMC will specifically mention **the last date for issuance of that SCN**, as recorded in the register maintained by IRMC. Further, IRMC will also monitor the timely issuance of SCN, through the IRMC Register format of which is given in Annexure-A of this SO.

3. Further, for effective processing and timely action in respect of Audit Reports pertaining to Theme Based Audit (ThBA) & Premise Based Audit (PBA), which are received from an Audit Commissionerate outside JNCH, a **Nodal Audit Cell** is being set up in NS-IV (Audit) Commissionerate, JNCH. All the Audit Reports received from such other Audit Commissionerates in respect of ThBA and PBA shall be handled by the Nodal Audit Cell of the NS-IV (Audit) Commissionerate for scrutiny and issuance of Consultative Letter / Pre-Notice consultation and forwarding Audit Report (or draft SCN) to IRMC of the respective Commissionerate, for issuance of SCN by the proper officer of the concerned assessment Group / CEAC. The Nodal Audit Cell will be the single point of contact for JNCH for the Audit Reports of ThBA & PBA conducted by all other Audit Commissionerates (outside JNCH) and all the communications in this regard will be handled by the Nodal Audit Cell.

4. All the Standing Orders/Office Orders/Public Notices issued in this regard shall stand modified to this extent.

5. Any difficulty in complying with this Standing Order may be brought to the Notice of the Commissioner of the concerned Commissionerate.

6. This issues with the approval of the Pr. Chief Commissioner of Customs, Mumbai Customs Zone-II, JNCH, Nhava Sheva.

(VENUGOPAL S. AIYER)
Assistant Commissioner of Customs
PCCO, Mumbai Customs Zone-II
JNCH, Nhava Sheva

ANNEXURE - A									
MONITORING AND MANAGEMENT OF THE INVESTIGATION REPORTS/AUDIT REPORTS RECEIVED FROM VARIOUS SECTIONS OF JNCH OR OTHER FORMATIONS									
RUNNING SERIAL NO.	DATE OF ENTRY	AUDIT REPORT / INVESTIGATION REPORT NO. WITH DATE	ISSUING AUTHORITY & ASSESSMENT GROUP/CEAC	NAME OF MAIN NOTICEE	LAST DATE FOR ISSUANCE OF SCN	SOFT COPY RETAINED (YES/NO)	DATE OF FORWARDING TO ASSESSING GROUP/CEAC	SCN DETAILS	
								F.NO.	DIN & DATE

Note: Monthly extract of the opening balance, receipt, disposal & closing balance to be drawn and the IRMC Register to be put up to the Commissioner by 5th of the following month.

Copy to:

1. The Pr. Chief Commissioner, Zone-II, JNCH for information.
2. The Commissioner of Customs, NS-Gen/ NS-I/ NS-II/ NS-III/ NS-V JNCH.
3. The Commissioner of Customs, NS-IV, Audit Commissionerate, JNCH.
4. All Additional / Joint Commissioner, JNCH.
5. All Dy./ Asstt. Commissioner, JNCH.
6. All Sections / Groups.
7. DC/EDI for uploading on the JNCH website.