Circular No. 89/2000-Cus
7-11-2000

F. No. 450/84/2000-CUS.IV
Government of India
Ministry of Finance (Department of Revenue)
Central Board of Excise & Customs, New Delhi

Subject :- Export frauds - Suggestions for improvement in assessment and examination procedure - regarding.

I am directed to say that while conducting the investigation from vigilance angle in certain cases of export frauds, the Directorate General of Vigilance has noticed certain loopholes in assessment and examination procedures. To check these loopholes and to tighten controls, they have made following suggestions -

The examination report should clearly specify the package (i) numbers which have been examined.

The (ii) examination report recorded by the docks shed staff on the reverse of the duplicate/triplicate shipping bills should, among other things, also indicate the declared FOB value (in figures and words), quantity (number of pieces, etc.) and declared net weight of the cargo.

The (iii) assessing A.O. should circle the declared value, quantity and weight in red ink without leaving any space on either side.

Use of (iv) correcting fluids (white fluids, etc.) on the shipping bills and erasing or rubbing off of original figures should not be allowed. The small corrections, if unavoidable, should not be done by overwriting; instead, the original figures should only be struck of by a horizontal line and the new figures are inscribed above or below it, which should be duly authenticated by the exporter or his agent along with seal.

The above suggestions have 2. been examined and they are found to be relevant for the shipping bills that are processed manually. Accordingly, it has been decided to implement the same in respect of manual processing of the shipping bills. You are, therefore, requested to bring these decisions to the notice of all concerned by way of issuance of suitable Public Notices and Standing Orders.

Difficulties, if any, in implementation of these 3. instructions, may be brought in the notice of the Board. Kindly acknowledge receipt of ths Circular.

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