Circular No. 22/2015-Customs

F. No. 450/06/2015-Dir (Customs)

Government of India
Ministry of Finance
Department of Revenue
(Central Board of Excise and Customs)

******

New Delhi, dated the 03.09.2015

To,

All Chief Commissioners of Customs / Customs (Preventive)

All Chief Commissioners of Customs and Central Excise

All Commissioners of Customs / Customs (Preventive)

All Commissioners of Customs and Central Excise

Subject: Delay in furnishing reply to the Queries raised by the Department- reg.

Sir / Madam,

Trade facilitation has been accorded priority by the Government since it is critical for ' Ease of Doing Business' in India. The progress in ' Ease of Doing Business' is being monitored at the highest level.

1. In order to facilitate genuine trade and to reduce dwell time, it is necessary to streamline the procedures at every stage of assessment till out of charge of goods is given by Proper Officer of Customs. Increasing number of queries and resultant delay in assessment process is a matter of concern. Further, instances have come to notice that in cases, during re-assessment of Bill of Entry by the proper officer, the queries seeking clarification from importer are raised in a piece meal manner. There is also no mechanism to monitor the time taken in raising queries and completing re-assessment by the officers. The C&AG in its report on ' Trade Facilitation of Import and Export through Ports' has highlighted this point and desired that a system of periodical review and analysis of queries raised must be devised by the Department. Further, the areas where maximum number of queries are raised should be identified which could be disseminated for the benefit of trade so that they could take preventive action.
2. The matter has been examined in the Board. Accordingly, it is decided that genuine clarification sought by officers from importers/exporters are raised in one go and not in a piece meal manner. Further, it is also desirable that field formation could consider listing of the queries frequently raised in course of assessment and disseminate them through Public Notice or sensitize trade about the same so that importers could take preventive action to avoid such queries or be better prepared to reply to such queries.

1. Board also desires that the time taken after answering the queries should further curtailed and in fact documents that are delayed are accorded priority after receipt of satisfactory reply from importers.

1. All Chief Commissioners are directed to instruct officers under their jurisdiction to strictly adhere to aforementioned guidelines. Commissioner of Customs may also devise a mechanism for monthly update/review of the same. The review must include type and frequency of queries raised by the proper officers. Chief Commissioners should also consider suitable sensitization of importers about most common errors so that avoidable delays in completion of reassessment by proper officer may be avoided in future.

6. Difficulty faced if any may be brought to the notice of the Board.

(Pawan Khetan)
OSD-Cus-IV

IndiaCode