



**OFFICE OF THE COMMISSIONER OF CUSTOMS (IMPORT-I & II)  
NEW CUSTOM HOUSE, BALLARD ESTATE,  
MUMBAI – 400 001**

**Phone: 022-22757401**

F. No.CC(I)-Misc-126/2019-20

Date: 07.04.2021

**Office Order No. 02/2021**

**Subject: Action Plan and Goal for Financial Year 2021-22 for Import-I & II Commissionerate - reg.**

All officers of Import -I&II Commissionerate are informed that the following action plan with regard to key areas and administrative matter are being set for financial year 2021-22. They should put their best effort in achieving the target within the scheduled time.

- (1) **MPR.** All the concerned sections should submit their MPR within first week of each month. MPR data should be correct and all applicable column should be filled. All arrears of revenue, provisional assessment details, bond details, bank guarantee details including additional revenue mobilization report should be reported correctly. The list of pendencies, list of arrears of revenues should also be forwarded to the Appraising General so that the Appraising General can prepare combined list of pendency and arrears of revenue of each month along with MPR.

**Action:** All section and Appraising General.

- (2) **Adjudication.** After transferring all DRI pending SCN issued under Section 28 of Customs Act, 1962 to call book, the stock of all pending adjudication should be taken. Adjudication authority should ensure that all pending adjudication cases pending for more than 6 months is completed by September, 2021. Redistribution proposal of pending adjudication at JC/Addl Commissioner level should be put up for redistribution so that pending adjudication be completed within the time.

**Action:** All adjudication authority.

- (3) **DIGIT.** It has been decided that all notices i.e. demand and offence cases should be entered in DIGIT. ADC / Import-I should put up draft Public Notice with regard to implementation of DIGIT. All group appraisers and Asst. Commrs, SIIB officers, adjudicating officers should have user ID and Password with regard to DIGIT. All notices' details including uploading of demand and adjudicating orders arising with effect from 01.04.2018 till date should be completed by 01.05.2021.

**Action:** All Group officers, Adjudicating Officers, SIIB.

- (4) **Provisional assessment.** List of provisional assessment is being generated on monthly basis from EDI system. Majority of pendency is due to test of bond. These pertain to Group-I, IA and IIA. They should obtain test report from DYCC on daily basis for the past period and should finalize 30 to 40 Provisional Assessment on daily basis. It is expected that all past pendencies due to test report should be completed by September 2021. There are certain pendencies pending compliance of investigation at SVB. All the groups should liaison with SVB Section and provisional Assessment should be finalized on receipt of investigation report. They should also pursue SVB Section for early completion of investigation. There are certain Provisional Assessment due to non-finalization of project report. Group – VI should pursue to contract cell to finalize project report reconciliation so that Provisional Assessment can be finalized early. It is

expected that by the end of September 2021, the provisional assessment pendency is reduced to 80% of present pendency.

**Action:** All groups, SVB, Contract Cell.

- (5) **Tax recovery cell.** With effect from 01.04.2021, Centralized Tax Recovery Cell has been formed. It has been observed that groups have not been showing arrears in the TAR report correctly. Further, arrears arising due to DRI adjudication proceedings are not being shown. All the groups should check the past five years' adjudication register to ensure that all arrears have been shown in the TAR report. They should also check from Adjudication cell with regard to past show cause issued by DRI and Adjudication done. Such arrears should also be entered in TAR report. The above action should be completed by April, 2021 so that April MPR is corrected. The group should complete their actions for arrears recovery within 6 months of arising of arrears and subsequently if arrears are not realized, same should be transferred to centralized Tax Recovery Cell section. The TRC should complete the task within one year. If there is no possibility of realization of arrears, then same should be put up for write off.

**Action:** All groups and TRC.
- (6) **Cases pending with at various legal forum.** All the groups have to ascertain status of each case pending at different legal forum so that only pending cases are shown in MPR. Such exercise should be done on monthly basis.

**Action:** All groups.
- (7) **Bond.** The details of new bonds executed should be obtained from by TSK by each groups and accordingly MPR should be updated. Further, wherever the Provisional assessment has been finalized and there is no requirement of bond, such bond should be released immediately & MPR should be updated.

**Action:** All groups and TSK.
- (8) **Bank Guarantee.** TSK should ensure renewal of bank guarantee without fail. Further all groups and sections should transfer their all old bank guarantee to the TSK by the end of May 2021, so that centralization record of bank guarantee is maintained.

**Action:** All Groups and TSK.
- (9) **FAG.** All the assessing officers should assess of minimum 30 to 40 Bill of Entries per officers. They should use standardized query/standardized examinations/instructions as circulated. The speaking order should be issued immediately wherever the assessment is different than assessed by the importer.

**Action:** All FAG Officers.
- (10) **TSK.** They should obtain list of all Bill of entries when goods are imported to this Customs House pending more than 48 hours. Such list should be forwarded to concerned FAG for earlier assessment at least twice in a week.

**Action:** TSK.
- (11) **E-Office.** Scanning of all files should be completed by 30.04.2021 for Import I&II Commissionerates. All scanned files should be uploaded on e-office & e-files should be opened by each section. Such task should be completed by 30.04.2021. All sections should take stock of all files which are no longer required and due for destruction as per office procedure manual. All such files should be disposed off by May 2021. JC/ADC should keep the list of files for future reference.

**Action:** All sections.
- (12) **Modern Office.** Each section should ensure completion of following for the better physical environment of office.

  - i. All physical files should be kept in tidy condition and without dust as per file list.
  - ii. Sufficient number of computer along with printer should be available.
  - iii. Loose documents not required should be disposed off.

iv. All broken furniture should be disposed off and replaced by new furniture.

**Action:** All Section.

(13) **SIIB.** At present there are 9 cases pending investigation. It is expected that show cause notice of all 9 cases should be issued by June 2021.

**Action:** SIIB.

(14) **SVB.** At present there are more than 1000 cases pending investigation in SVB. It is expected that 50 to 60 investigation should be completed in the one month.

**Action:** SVB Section.

(15) **Project Import.** There are more than 600 cases pending finalization in project import. It is expected that all project import cases, where date of submission of documents has expired, should be finalized by December 2020. Complete action plan to achieve the target should be submitted by 15.04.2021 and thereafter report regarding result achieved should be submitted.

**Action:** Project Import.

(16) **Import Bond.** Following action should be taken by import bond section on priority basis.

i. Speedy recovery of arrears of revenue with regard to time expired bond should be initiated and monthly report in this regards should be submitted.

ii. Action under section 72 of Customs Act, 1962 should be initiated in all case of time expired bond. Such action should be taken within one month of expiry of bond.

**Action:** Import Bond.

(17) **MCD.** Old Bills of Entry, IGM are stored in two places i.e. at Port building and Transport Bhawan building. A Committee has been formed for destruction of these old record. Committee have not submitted their report till date. Report should be submitted by 15.04.2021 and destruction process after due approval should be completed by June,2021.

**Action:** MCD.

Sd/-

(Manoj Kumar Kedia)  
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**Copy to:- All Sections of Import-I&II.**