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भारतसरकार/ GOVERNMENT OF INDIA
वित्तमंत्रालय/ MINISTRY OF FINANCE
राजस्वविभाग /DEPARTMENT OF REVENUE
सीमाशुल्कआयुक्तकाकार्यालय /OFFICE OF THE COMMISSIONER OF CUSTOMS
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F.No. S/99-226/2017 – Appg.

Date: 19.07.2017

STANDING ORDER No. 07/2017

Subject: Finalisation of Provisional Assessment – Regarding


Attention of all officers and staff concerned is invited to the procedure to be adopted in respect of Finalisation of Provisional Assessment.

A review of pending provisional assessment by Commissioner revealed that close to 2000 Provisional Assessments are pending finalization. Therefore it is found imperative that a uniform practice is followed in the Commissionerate for timely liquidation of the backlog. A modification in the practice followed on finalisation of Provisional Assessment with immediate effect to bring out uniformity in procedure is ordered.

In this context the practice of issuing an order-in-original for all the provisional assessment finalization orders and subjecting the same to review proceedings was revisited. It was observed that in the major customs houses (NCH & JNCH), the Review Sections are not reviewing such finalization orders. Once the AC/DC finalises the provisional assessment a comment to that effect is inserted in the EDI system of the concerned Bill of Entry and no order-in-original is being issued. Such final assessments are then sent to the Audit Section (PCA) for necessary action and not to the Review cell. In such finalised assessment if any discrepancy is noticed by the Audit section the same is communicated to the concerned Group which in turn issued less charge-cum-demand notice under Section 28 to the concerned importer seeking the recovery of the differential amount alongwith applicable interest.

In order to have uniformity with major Custom Houses, it has been decided that the practice of issuing order-in-original in every finalization order and its subsequent review by the Review cell of the Hqs.(which in effect amounts to reviewing the regular assessments of the DC/AC which is not mandated as per law) should be done away with, with immediate effect.

It has also been decided that all such finalization orders should be henceforth sent to the Audit Section for post audit purpose and if any discrepancy pointed out, the same may be addressed through less charge-cum-demand notice and in the event of the importer not honouring such notice and whenever substantial question of law is involved, the proper officer should issue the SCN and a formal order-in-original should be passed in such cases and the same may be duly adjudicated by way of an appealable order, Such orders alone would be subject to review.


(R. MANOHAR) 19.7.17
COMMISSIONER OF CUSTOMS

Copy submitted to:

1. The CC Office, Pune Zone

Copy to :-

1. The Addl. Commissioner / Jt. Commissioner of Customs
2. All Deputy Commissioner/ Assistant Commissioner of Customs, Marmagao
3. All AOs.
4. Individual Concerned
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