



एम. अजित कुमार

अध्यक्ष

M. Ajit Kumar

Chairman

भारत सरकार

वित्त मंत्रालय

राजस्व विभाग

केन्द्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड
नॉर्थ ब्लॉक, नई दिल्ली-११०००९

Government of India

Ministry of Finance

Department of Revenue

Central Board of Indirect Taxes & Customs

North Block, New Delhi-110001

Tel. No. +91-11-23092849, Fax : +91-11-23092890

E-mail : ajit.m@gov.in

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Dear Colleague

Trade facilitation continued to be a major theme last week. One of the objectives of Faceless Assessment is to do away with the disparities in classification, rate of duty, non-tariff measures, etc. Sometimes, Commissionerates and Directorates handling audit or preventive functions, during the course of their work, issue alerts / advisories relating to matters covered under section 151 A of the Customs Act, 1962, without the Board having taken a view on the matter.

The Board has hence issued Instruction No. 19/2021-Customs dated 17th August, 2021, on the scope of Section 151 A of the Customs Act, 1962. These instructions reiterate that Directorates/Commissionerates, including Audit, should bring to the notice of the Board if any need is felt to issue instructions under Section 151 A of the Customs Act, 1962. This would help maintain consistency and uniformity while reducing inconvenience to the trade and industry.

In another compliance facilitative gesture, taking cognizance of the difficulties and, at times, delays faced by the custodians of EXIM cargo in winding-up operations and in de-notification of CFSs and ICDs, Board has streamlined the procedure relating to these to ensure that it would be completed in a time bound manner, by issuing Circular No. 20/2021-Customs dated 16th August, 2021. This circular also addresses the challenges in disposal of the goods stored therein.

Giving a boost to our digital thrust, DG Systems has now rolled out all functionalities of ADVAIT enabling use of 210 MIS and ADVAIT reports. Further, jurisdictional dashboards have been provided for GST and Customs formations. High-end functionalities like B1 self-service portal, Specialized tools like 3CE, NeO4j, 360-degree Entity dash board, import and export commodity dashboards and Data science dashboards having ML/AI models have also been enabled. All officers should utilize the functionalities of ADVAIT to their maximum potential. For ease of understanding and self-learning, computer-based training modules and self-instructional videos have been uploaded on the Learning Management System (LMS) of NACIN.

It is time now to turn our focus on the notable performances of our formations on the anti-evasion/anti-smuggling fronts.

Meerut Zonal Unit of DGGI has unearthed a fake billing racket involving numerous fictitious firms manipulating fake invoices to show the procurement of metal scrap, leading to the passing on of unlawful ITC of approximately Rs. 130 crores without any concomitant supply of goods. Two persons have been arrested in this case. Intelligence developed by the officers of DGGI Bengaluru Zonal Unit resulted in a detection of irregular avilment of ITC to the tune of Rs. 25 crores and a reversal of Rs. 23.77 crores from an assessee. DGGI, Bhopal Zonal Unit, in an ongoing case has reported an additional recovery of Rs. 514.16 crores taking the total detection and recovery so far to the tune of Rs.1340.09 crores.