



सीमाशुल्क आयुक्त (आयात) का कार्यालय
OFFICE OF THE COMMISSIONER OF CUSTOMS (IMPORT),
पी०आर०ओ० अनुभाग, हवाई माल संकुल सहार, अंधेरी (पूर्व), मुंबई- ४०० ०९९
PRO CELL, AIR CARGO COMPLEX, SAHAR, ANDHERI (EAST), MUMBAI –
400 099

F. No. S/3-MISC-PRO-13/2018-19/ACC (I)

Date: 07 .08.2020

PUBLIC NOTICE NO. 106 /2020

DIN-202008790A00007O96AD

Subject: Operationalization of Faceless Assessment at Air Cargo Complex, Mumbai – reg.

Attention of all importers, exporters, Customs Brokers and all other stakeholders is invited to CBIC Circular No. 28/2020-Customs and Instruction No. 09/2020, both dated 05.06.2020 and this office Public Notice No. 103/2020 dated. 31.07.2020. In continuation of Public Notice No. 103/2020 dated 31.07.2020; the following detailed procedure shall be adopted for smooth operation of Faceless Assessment.

2. Procedure to be adopted in normal course:

i) The importer shall present Bill of Entry on the Customs Automated System (i.e., ICEGATE portal or ICEGATE) electronically, as per Section 46 of the Customs Act, 1962 and upload supporting documents on e-Sanchit such as Invoice, Packing List, Bill of Lading, as usual in all the cases, and License/Authorization/permission, BIS or other registrations, Scrips, Equipment Type Approval, Certificate of Origin, Certificate for claiming duty exemption etc., if required for the consignment. The selection of a Bill of Entry for verification of self- assessment shall primarily be on the basis of risk evaluation through appropriate selection criteria.

ii) In cases, where the importer has prior knowledge that there is a requirement of execution of Bond or Bank guarantee for the assessment of the said Bill of Entry, such as in the case of a warehouse Bill of Entry or where the importer has sought provisional assessment or where a claim to any concessional rate of duty or exemption under duty remission/exemption schemes, is subject to filing of Bond/ Bank Guarantee, they are encouraged to opt for Continuity Bond option, to avoid fresh registration of Bonds every time during filing of Bill of Entry.

iii) The Bill of Entry would be assigned to an officer of the concerned Faceless Assessment Group (FAG) for verification of assessment purposes by the Customs Automated System. For verification of assessment of the Bill of Entry, the Faceless Assessment Group (FAG) may decide to:

- a) return the bill of entry to the importer for payment of duty after verification on the basis of the declaration made and documents available in e-Sanchit; or
- b) seek additional information or documents for proceeding with the verification; and/or
- c) get examination and/or testing of goods carried out, for the determination of duty liability and/or for ensuring the compliance of restriction and prohibition;

iv) Where the Faceless Assessment Group(FAG) is of the opinion that additional information or documents are required for proceeding with the

verification of assessment, the Faceless Assessment Group(FAG) shall raise query electronically for additional information or seek additional documents, preferably in a consolidated manner, through ICEGATE portal. The importer shall respond to the query electronically and/or provide additional documents through e-Sanchit. After scrutinizing the same, the Faceless Assessment Group (FAG) shall:

- a) Return the Bill of Entry to the importer for payment of duty after verification; or
 - b) Re-assess the bill of entry if not agreed with the self-assessment. In this case, if the importer does not agree with the re-assessment, the Faceless Assessment Group shall issue a speaking order, as prescribed in Section 17(5) of the Customs Act, 1962 following the procedure referred to in paragraph 4 of this P.N.
- v) The Faceless Assessment Group (FAG) may, whether in course of accepting the self- assessment or re-assessing the Bill of Entry, order for second check examination of the goods including the directions to the shed officers at the port of import to verify original documents, deface documents, take custody of the document, NOC from PGAs, verification of Country of Origin Certificate etc. Further, it is clarified that, wherever situation warrants that the authenticity of any document submitted through e-Sanchit has to be verified through any external agency, such communication shall be made by the port of import.
- vi) Where the Faceless Assessment Group (FAG) is of the opinion that examination and/or testing of goods is required for proper verification of the assessment, based on own assessment or on the request from importer.
- a) The Faceless Assessment Group may order for first check examination or testing of the goods with specific directions or testing parameters to the shed officers at the port of import. The responsibility for sending the samples to the appropriate laboratory with the requisite test memo, if ordered by Faceless Assessment Group, would lie with the shed officers at the port of import.
 - b) The Shed officers at the port of import would feed the examination and/or the test report, when it is received from the laboratory, in the system and refer the Bill of Entry back to Faceless Assessment Group, and there upon, Faceless Assessment Group shall follow the procedure as laid down in paragraph 4 to 6 of above, as applicable.
 - c) If the Faceless Assessment Group (FAG) concludes that the prior testing of goods is going to take considerable time and the Bill of Entry should be assessed provisionally, they may refer the Bill of Entry to the PAG at the port of import, following the procedure stipulated in para 3.1 below and clearly specifying the reasons thereof. In such cases, the bill of entry would be assessed by PAG at the port of import, after the receipt of the examination/test report.
 - d) If the imported goods are found to be subject to some restriction or prohibition or mis-declared, on the basis of said test and/or examination report fed by the shed officers at the port of import, the Faceless Assessment Group shall refer the bill of entry to PAG at the port of import for action including action under Section 124 of the Customs Act, 1962.
 - e) It is clarified that, irrespective of pending verification at Faceless assessment Group, if the importer requests for storage of the imported goods in warehouse pending clearance under Section 49 of the Customs Act, 1962, such request shall be processed by officers of the port of import promptly.

vii) The shed officers at the port of import would carry out the necessary verification or examination or other tasks, as required by the Faceless Assessment Group (FAG) or required as per Compulsory Compliance Requirements (CCR) of the Risk Management System (RMS).

viii) Any time after the bill of entry is returned from Faceless Assessment Groups to the port of import, if the import of goods are found to be subject to some restriction or prohibition or mis-declared, Port assessment Group(PAG) may carry out re-assessment and initiate action as prescribed under Section 124 of the Customs Act, 1962, if required.

3. Procedure to be adopted by Faceless Assessment Groups in Exceptional Circumstances.

i) Transfer of The Bill Of Entry from FAG To PAG At The Port Of Import:

In certain exceptional circumstances (listed below) the proper officer of the Faceless Assessment Groups may, with the approval of a senior officer not below the rank of Joint Commissioner/Additional Commissioner, transfer (**push**) the Bill of Entry using the Customs Automated System to PAG at the port of import for assessment, without completion of verification of assessment. The Faceless Assessment Group (FAG) may also transfer a Bill of Entry to the PAG in any other exceptional circumstances after due approval from the Commissioner supervising the proper officer in situations as under:

(a) Where the Faceless Assessment Group has reasons to believe that the imported goods may be liable for confiscation as per the provisions of Section 111 of the Customs Act, 1962. In such circumstance, the reasons for such a transfer shall be duly recorded in the Customs Automated System. However, such cases may be referred to only in genuinely exceptional circumstances.

(b) In respect of `related party` transactions warranting investigation by SVB (other than cases that are already covered by an earlier order of the SVB such as in the case of continuing imports which have earlier been taken up for investigation by the SVB). In this case the port of import would refer the case to its jurisdictional Special Valuation Branch (SVB) for further investigation.

(c) Even after several electronic query-based interactions with importer, the Faceless Assessment Groups is not able to complete the verification for want of additional documents, test reports etc.

ii) Procedure to be adopted by Port of Import in Exceptional circumstances:

Notwithstanding anything mentioned above, the Principal Commissioner/Commissioner of Customs at port of import may, at any stage pending at Faceless Assessment Groups, direct the PAG to **pull** the Bill of Entry from Faceless Assessment to the PAG in the following situations:

a) Where specific alert or intelligence is available pertaining to the said Bill of Entry or class of Bill of Entry; and

b) Where the Principal Commissioner/Commissioner of Customs has ordered to do so for the reasons to be recorded in writing.

4. Issue of Speaking Order:

i. For any re-assessment done by the Faceless Assessment Group (FAG), which is at variance with the self-assessment done by the importer and in cases other than those where the importer confirms his acceptance of the said re-assessment electronically in reply to the query raised by the assessing officer, the Faceless Assessment Groups shall pass a speaking

order on the re-assessment, within fifteen days from the date of re-assessment of the bill of entry, as prescribed in Section 17(5).

ii. The Faceless Assessment Group (FAG) shall provide an opportunity to the importer to be heard, in accordance with the principles of natural justice, before proceeding with the re-assessment of the bill of entry. In the event a personal hearing is sought by the importer, the same can be conducted through video conferencing or other reliable technological means at the option of the importer. In this regard, the Board's guidelines vide F.No. 390/Misc/3/2019-JC dated 27th April 2020 may also be referred to.

5. Review Proceedings:

The review of any speaking order on re-assessment passed by a proper officer of Faceless Assessment Groups, under sub-section (2) of Section 129D of the Customs Act, 1962, shall lie with the reviewing authority having administrative control over the that proper officer of the Faceless Assessment Group. If a decision is taken to file an Appeal against such speaking order, then the FAG has to file and pursue such Appeal if any before the Commissioner (Appeals) over the port of Import. All subsequent follow up of dispute shall be under purview of FAG.

6. Demands under Section 28 of the Customs Act, 1962

Issuing of demands under Section 28 of the Customs Act, 1962, adjudication thereof and handling of audit objections shall be done by the officers of the port of import. In matters where clarifications and inputs are required to be given by the Faceless Assessment Groups to port of import in such matter, the **Nodal officer** shall co-ordinate with the ports of import.

7. Provisional Assessment:

i. If the requisite approval for provisional assessment as per the Customs Act, 1962 and departmental guidelines has already been obtained, the Faceless Assessment Group may assess the bill of entry provisionally. The bond and bank guarantee for the same are to be registered with the Turant Suvidha Kendra at the port of import.

ii. If the Faceless Assessment Group concludes that the prior testing of goods is going to take considerable time and the bill of entry should be assessed provisionally, they may refer the bill of entry to the PAG at the port of import, following the procedure stipulated in para 3.1 and clearly specifying the reasons thereof. In such cases, the bill of entry would be assessed by PAG at the port of import, after the receipt of the examination/test report.

iii. After receipt of the required test reports etc. from the shed officers at the port of import, the finalization of provisional assessment shall be done by the officers of PAG of the port of import.

8. Amendment of Bills of Entry:

- i. Directorate General of Systems has enabled a facility whereby requests for amendments can be made online via ICEGATE Portal.
- ii. Once the amendments are filed online, System would queue them before the proper officer of the Faceless Assessment Group if the bill of entry is pending for verification. In all other cases, the request would be queued to the proper officer of the Port Assessment Group.
- iii. The facility of online levy of Amendment fees as per Levy of Fees (Customs Documents) Regulations, 1970 has also been enabled. The applicable fee would be included in the duty challan for payment.

- iv. Requests for amendments as per Section 149 of the Customs Act, 1962, and requests after the bill of entry has been returned for payment by the Faceless Assessment Group shall be processed by the port of import.

9. Exchange of communication exclusively by electronic mode and authentication of electronic records:

- i) For the purposes of Faceless Assessment, all communications between the Faceless Assessment Group and the importer shall be exchanged exclusively by ICEGATE; and
- ii) All internal communications between the Faceless Assessment Groups and the officers at the port of import or Turant Suvidha Kendra shall be exchanged exclusively via electronic mode.

10. Nodal Commissioner: The Board vide Circular No.34/2020-Cus dated 30.07.2020, has nominated Principal Commissioner/Commissioner of Customs (III), Import, Air Cargo Complex, Sahar, Mumbai, as the **Nodal Commissioner**, who shall be administratively responsible for monitoring and ensuring speedy and uniform assessments in this Comm'te, in regard to Bills of Entry assigned by the **Customs Automated Systems** to the officers of the Faceless assessment Groups in ACC, Sahar. Feedback and suggestions in respect of Faceless assessment at ACC, Sahar, may be brought to the notice of the Nodal Commissioner.

11. The workflow will be as per **Annexure-A & Annexure-B** enclosed with this Public Notice. Further, the importers/CBs are requested to avail the facilities of online filing of amendments and other functionalities as above.

12. This Public Notice should be considered as Standing Order for the purpose of officers and staff of department.

13. Difficulties, if any, may be brought to the notice of Additional Commissioner of Customs, (Import), ACC, Mumbai at email address fa-accmum3@gov.in.

Sd/07.08.2020
(Vinayak Azaad)
Commissioner of Customs, Import (ACC)

F.No. S/3-Misc-PRO-13/2018-19/ACC (I)
Date: 07.08.2020, Mumbai

Copy to:

1. The Chief Commissioner of Customs, Mumbai Zone-III.
2. The Commissioner of Customs, Export/ General/ APSC/ Appeal Commissionerate.
3. All Additional / Joint Commissioner of Customs, ACC.
4. All Deputy / Assistant Commissioner of Customs, ACC.
5. All Sections / Groups of ACC.
6. The Asstt Drug Controller of India, ACC, Sahar, Andheri (E) Mumbai
7. BCHAA (BrihanMumbai Custom House Agents Association).

8. ACAAI (Air Cargo Agents Association of India).
9. AC/DC, EDI for uploading on ACC website immediately.
10. Office Copy.