



भारतसरकार

GOVERNMENT OF INDIA

प्रधानसीमाशुल्कआयुक्तकाकार्यालय

OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS

(हवाईअड्डेऔरएयरकार्गोकॉम्प्लेक्स)(AIRPORT & AIR CARGO COMPLEX)

एनइससीबीआईएयरपोर्ट, कोलकाता- ७०००५२ NSCBI AIRPORT, KOLKATA: 700 052

PUBLIC NOTICE NO. : 59 /2020

Subject: All India roll-out of Faceless Assessment.

Attention of all the Importers, Exporters, Custom Brokers, Shipping Lines/Agents, Logistics Service Providers, passengers, advocates, tax practitioners and authorized representatives and all other stakeholders is invited to Board's Circular No. 40/2020-Customs dated 04.09.2020 on the mentioned subject.

2. The key elements of the Turant Customs programme are Faceless, Contactless and Paperless Customs clearance processes. This includes faceless or anonymised assessment, self-registration of goods by importers, automated clearances of bills of entry, digitization of Custom documents, etc. The objectives sought to be achieved are exponentially faster clearance of goods, reduced interface between trade and Customs officers and enhanced ease of doing business. The phased launch of the Turant Customs programme in select ports of import was aimed at testing in a real-life environment, the IT capabilities as well as the responsiveness of the trade and Customs officers to the various initiatives. The results have been reviewed and these have confirmed that the stated objectives are being met. The stage is now set for extending the Turant Customs programme across all Customs ports PAN India and thereby ushering in a more modern, efficient, and professional Customs administration with resultant benefits for trade and industry.

3. Board has decided to roll-out the Faceless Assessment at an All India level in all ports of import and for all imported goods by 31.10.2020. Faceless Assessment in Air Cargo Complex, Kolkata will commence from 15.09.2020. The detailed roll-out plan in phases covering different assessing Groups and Chapters of the Customs Tariff Act, 1975, pertaining to Kolkata Customs, is mentioned below:

Phase	Roll-Out Date	Faceless Assessment Group Clusters	Chapters covered – Air Cargo Complex , Kolkata
III	15.09.2020	Group 3 - Bengaluru, Chennai & Delhi, Delhi (Prev.), Kolkata, Thiruvananthapuram, Tiruchirappalli	Group 3 - Chapter 50 to 71
IV	01.10.2020	Group 5,5A,5B - Ahmedabad, Bengaluru, Bhopal, Bhubaneshwar, Chennai, Delhi, Guwahati, Hyderabad, Kolkata, Delhi (Prev.), Meerut, Mumbai I, II & III, Nagpur, Patna (Prev.), Pune, Thiruvananthapuram, Tiruchirappalli (Prev.), Visakhapatnam Group 4 - Ahmedabad, Bengaluru, Bhubaneshwar, Bhopal, Chennai, Delhi, Delhi (Prev.), Kolkata, Meerut, Mumbai I, II,III, Nagpur, Pune, Visakhapatnam, Hyderabad Group 3 - Ahmedabad, Bengaluru, Chennai & Delhi, Delhi (Prev.), Guwahati, Kolkata, Mumbai I, II & III, Patna (Prev.), Thiruvananthapuram, Tiruchirappalli (Prev.)	Group 1 - (Chapter 1 to 27) Group 3 - (Chapter 50 to 71) Group 4 - (Chapter 72 to 83) Group 5 - (Chapter 84) Group 5A,5B - (Chapter 85, 86 to 92)
V	31.10.2020	All Groups All Zones	Group 1, 1A - (Chapter 1 to 27) Group 2-2G - (Chapter 28 to 39) Group 2H-2K - (Chapter 40 to 49) Group 3 - (Chapter 50 to 71) Group 4 - (Chapter 72 to 83) Group 5 - (Chapter 84) Group 5A,5B - (Chapter 85, 86 to 92) Group 6 - (Chapter 93 & above)

4. This Public Notice broadly indicates the workflow in respect of the Bills of Entry marked for Faceless assessment by the System.

4.1 **Formations covered under Phase III, IV, and V**

In Phase III, imports under Appraising Chapter 50 to 71 in ACC, Kolkata will get assigned by the System for Faceless Assessment to any of the designated officers in the Faceless Assessment Group Cluster mentioned in the table. Similarly, officers at Kolkata would be assessing imports, under the said Chapters, filed at different Zones within the group cluster.

In Phase IV, commencing from 01.10.2020, imports under Group 1 - (Chapter 1 to 27), Group 3 - (Chapter 50 to 71), Group 4 - (Chapter 72 to 83), Group 5 - (Chapter 84), Group 5A, 5B - (Chapter 85, 86 to 92) in ACC, Kolkata will get assigned by the System for Faceless Assessment to any of the designated officers in the Faceless Assessment Group Clusters.

Phase V will start from 31.10.2020 onwards, all groups would be conducting assessment in a faceless manner, and imports under any group may be assigned to officers in any of the zones.

4.2 **Faceless Assessment Group**

Current officers posted at groups would be working as the designated officers of Faceless Assessment Groups (hereafter referred to as FAG) for the purpose of Faceless Assessment. Additional officers will also be deployed, if required.

4.3 **Port Assessment Group**

Appraising Groups will work as Port Assessment Groups (hereafter referred to as PAG) for this Commissionerate. The PAGs would handle all other functions pertaining to the Bills of Entry which are not marked to the FAG by the Customs Automated System as well as the Bills of Entry that are referred by the FAG to the port of import for any reason. It is clarified that the port of import is the Customs station of import of the goods where the importer has entered any Bill of Entry under Section 46 or Section 68 of Customs Act, 1962 for home consumption or warehousing.

4.4 **Different facets of ICES are detailed below:**

1. **Site and Role allocation:** For faceless assessment group (FAG), new roles have been created in ICES - VAO (for the appraiser of the FAG) and VDC (for the AC/DC of the FAG). Officers from the select sites may be nominated by order for the faceless assessment group. In Kolkata zone, the faceless assessment groups shall continue at same. In addition to the existing officers of the FAG, officers will have to be nominated for the newly introduced groups. Respective System Managers may allot VAO and VDC roles to the nominated officers at these sites. The group allocation for these officers can also be done from ADN role like it is done for other appraising roles.

- II. Functionalities in VAO and VDC Roles: The functionalities are similar to the existing APR and ACL roles. Query can be raised by faceless group and the same can be replied online through ICEGATE, and amendments too can be filed online. Amendments filed before the assessment will also come to the FAG officers for approval. Facility of e-Sanchit can be used for submission of all the relevant supporting documents. Functionalities other than assessment like Section 48 approval, Single Window Recall, Leveraging Technology for Serving Taxpayers Bond Management, OOC Cancellation etc. will continue to be with the port of Import only and will not be available in these new roles.
- III. **Administrator Role:** Additionally, a role VDN has been created which can be allotted to the JC/ADC in-charge of FAG. The option to push a Bill of Entry from FAG to Port of Import in exceptional circumstances as given in the Board's Instructions is also available with the VDN role. The option to recall a Bill of Entry from FAG to the Port of Import is available in the ADN role at the Port of Import. Both, the recall as well as push functionalities should be used only in exceptional scenarios and with due approval of the respective JC/ADC or Principal Commissioner / Commissioner as explained in the Instructions. Further, the facility to reallocate BEs from one officer to another officer is available in the VDN role.
- IV. **Examination:** As elaborated in the Instructions, the faceless BEs after first check examination will come back to the FAG only for completion of assessment. However, any recall or reassessment after Second Check assessment will be done only at the port of Import. It has been noticed during the pilot run that the BEs are marked by the Examination officers at the Port of Import incorrectly to the Assessment Groups at times. First Check BEs of Faceless assessment groups may be marked back only to VAO/VDC after examination with detailed examination report to effectively assist the FAG in assessment. Similarly, if any BE is to be sent back to the assessing Group after second check examination, the same may be marked only to the assessing group at the Port of Import, i.e. APR as provided in instructions.
- V. **Monitoring:** Pendency reports and dashboards have been made available in the COM role for the Principal Commissioner / Commissioners to monitor pendency and processing of Bills of Entry assigned by the System to the FAG under their jurisdiction. A virtual dashboard is also provided where status of BEs pertaining to their jurisdiction but assigned to FAG at any port can be seen. Status reports are available in VDN and VDC roles also for the FAG officers to take action accordingly.

5. **Responsibilities of the Port of Import:**

5.1 Air Cargo Complex, Kolkata would have the PAGs to cater to all other functions pertaining to the Bills of Entry which are not marked to the FAG by the Customs Automated System, including the cases referred by the FAG to the Customs station of import for any reason. In addition, the port of import would continue to be responsible for handling the examination/inspection of goods and all other functions other than assessment. The request for waiver of fee for late filing of bill of entry, request in relation to Section 49 of the Customs Act, 1962, request for permission under Section 48 of the Customs Act, 1962 shall also be done by the designated Proper officers of the port of import.

6. **Turant Suvidha Kendra (TSK):**

One TSK have already been set up in ACC, Kolkata vide P.N. No. 50/2020 dated 16.07.2020. The details of the TSKs are as under:

Location	Timing	Contact Details
2nd Floor, Behind Service Centre, Air Cargo Complex, NSCBI Airport, Kolkata-700052	10:00 AM- 5:00 PM	i) Appraiser General accadmnapkolcus@gov.in Telefax No:033-25111098 ii) Superintendent of Customs (EDI) scpedi-acckol@gov.in FAX -033-25113122

6.1 TSK is a dedicated cell manned by Customs officers to cater following functions:

- i. Accept Bond or Bank Guarantee (BG) in respect of import of goods including import related to Export Promotion schemes;
- ii. Carry out any other verification that may be referred by Faceless Assessment Groups;
- iii. Defacing of documents/ permits licenses, wherever required;
- iv. Debit of documents/ permits/ licenses, wherever required; and
- v. Other functions determined by the Pr. Commissioner to facilitate trade.

6.2 All types of bonds will be accepted by TSK such as:-

- i. Provisional Assessment Bond
- ii. Warehousing Bond
- iii. End Use Bond
- iv. Letter of Undertaking
- v. SVB Bond
- vi. Re-export/Re-import Bond
- vii. Test Bond
- viii. Project Import Bond
- ix. Bond for availing Concessional Duty/ Notification Benefits

- x. Bonds pertaining to other matters
- xi. Any other document determined by the Pr. Commissioner to facilitate trade

7. Procedure for Verification of Assessment of Bill of Entry by FAGs:

7.1. Procedure to be adopted in normal course:

7.1.1 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 such as Invoice, Packing List, Bill of Lading, as usual in all the cases, and License/Authorisation/Permission, BIS or other registrations, Scrips, Equipment Type Approval, Certificate of Origin, Certificate for claiming duty exemption etc., if required for the consignment, on e-Sanchit. As at present, 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.

7.1.2. 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.

7.1.3. The Bill of Entry would be assigned to an officer of the concerned FAG for verification of assessment purposes by the Customs Automated System.

7.1.4. For verification of assessment of the Bill of Entry, the 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;

7.1.5. Where the FAG is of the opinion that additional information or documents are required for proceeding with the verification of assessment, the 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 scrutinising the same, the FAG shall:

- a) Return the Bill of Entry to the importer for payment of duty after verification; or
- b) Not agree with the self-assessment and re-assess the Bill of Entry. In this case, if the importer does not agree with the re-assessment, the FAG shall issue a speaking order, as prescribed in Section 17(5) of the Customs Act, 1962 following the procedure referred to in paragraph 7.4 of this instruction.

7.1.6. The 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.

7.1.7. Where the 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 FAG 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 FAG, 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 FAG, and there upon, FAG shall follow the procedure as laid down in paragraph 7.1.4 to 7.1.6 of above, as applicable.
- c) If the 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 7.2 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 FAG 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 FAG, 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.

7.1.8. The Shed officers at the port of import would carry out the necessary verification or examination or other tasks, as required by the FAG or required as per Compulsory Compliance Requirements of the Risk Management System.

7.1.9. Any time after the Bill of Entry is returned from FAG to the port of import, if the import of goods is found to be subject to some restriction or prohibition or mis-declared; PAG may carry out re-assessment and initiate action as prescribed under section 124 of the Customs Act, 1962, if required.

7.2. Procedure to be adopted by Faceless Assessment Groups in exceptional circumstances. In certain exceptional circumstances (listed below) the Proper officer of the FAGs may, with the approval of a senior officer not below the rank of Joint Commissioner/ Additional Commissioner, transfer 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 FAGs may also transfer a Bill of Entry to the PAG in any other exceptional circumstances but in this case, this would be done after due approval from the Principal Commissioner supervising the Proper officer.

- (a) Where the FAG 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 FAG is not able to complete the verification for want of additional documents, test reports etc.

7.3. 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 FAGs, 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.

7.4. Speaking Order:-

(i) For any re-assessment done by the 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 reassessment electronically in reply to the query raised by the assessing officer, the FAG shall pass a speaking order on the reassessment, within fifteen days from the date of re-assessment of the bill of entry, as prescribed in section 17(5).

(ii) The FAG shall provide an opportunity to be heard to the importer, 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.

7.5. Appellate Proceedings:-

Any appeal against any speaking order on re-assessment passed by Faceless Assessment Groups shall lie before the Commissioner (Appeals) as per Notification No.51/2020- Customs (N.T.) dated 05.06.2020. Thus, an appeal against an order passed by the Proper officer of the Faceless Assessment Group as per Section 17(5) and/or Section 18, would lie with the Commissioner of Customs (Appeals) Kolkata, wherein Kolkata is the port of import.

7.6. 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 that Proper officer of the Faceless Assessment Group.

7.7. 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, i.e. ACC, Kolkata. In matters where clarifications and inputs are required to be given by the FAGs to port of import in such matter, the nodal officer shall co-ordinate with the ports of import.

7.8. Provisional Assessment

(i) If the requisite approval for provisional assessment as per the Customs Act, 1962 and departmental guidelines has already been obtained, the FAG 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 7.2 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.

7.9. 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 PAG.
- (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 FAG shall be processed by the port of import.

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

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

8. All other clarifications and guidelines on Faceless Assessment, as provided vide Circular No.28/2020-Customs and Instruction No.09/2020-Customs, both dated 05.06.2020 may kindly be referred to.

9. Action to be taken in terms of decision taken in this Public Notice should be considered as Standing Order for the purpose of officers and staff.

10. In case of any difficulty, the specific issue may be brought to the notice of the Additional Commissioner of Customs (ACC), AP & ACC Commissionerate, Kolkata.

Deep
10/9/20
(Deep Shekhar)

Pr. Commissioner of Customs (AP & ACC)
Custom House, Kolkata

F. No. S60 (Misc)-431/18 CCI

Date: 10/09/2020

Copy To:

1. The Chief Commissioner of Customs, Custom House, Kolkata.
2. The PS to Pr. Commissioner of Customs (Airport & ACC), Custom House, Kolkata
3. PA to the Commissioner of Customs (Port), Custom House, Kolkata.
4. All Joint / Addl. Commissioner of Customs, Custom House, Kolkata.
5. All Asstt. /Deputy Commissioners of Customs, Custom House, Kolkata.
6. All Asstt. /Deputy Commissioners of Customs, Airport & Air Cargo Complex, Kolkata.
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