

GOODS & SERVICES TAX / IDT UPDATE - 129

CUSTOMS

Circular No.14 /2021-Customs

Measures taken by CBIC for improvements in Faceless Assessment for expediting Custom Clearances

- 1. Enhancement of facilitation levels:** Board has clarified that w.e.f 15th July 2021, the facilitation levels across all custom stations shall be increased to 90% relating to RMD.

- 2. Expediting assessment process:**
 - (a) The working hours of all FAGs shall be uniform from 10 am till 8 pm on any working day: It is to be ensured that no assessing officer is required to work for more than the working hours that are prescribed, as per the existing guidelines of the Government of India and that adequate number of assessing officers are available during the holidays as per the fixed roster.

 - (b) NACs and jurisdictional Pr. Commissioners/Commissioners of Customs shall administratively monitor that FAGs communicate the 'first decision' on the Bill of Entry within 3 working hours after its allocation.

 - (c) It shall be ensured that one Appraising Officer is given responsibility of not more than 2 FAGs.

 - (d) The total number of queries which can be raised by an Appraising Officer in respect of a Bill of Entry shall now be restricted to 3 which can be raised without seeking approval of the Addl./Joint Commissioner of Customs.

 - (e) The option to 'set-aside' 5 Bills of Entry, which is already available with the Appraiser/Superintendent would henceforth not require an approval of the Deputy/Assistant Commissioners of Customs.

- 3. Re-organisation of FAGs - Specialization:** It has been decided to create separate FAGs for certain commodities, which would become operational from 15th July 2021.

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