



GOVERNMENT OF INDIA
OFFICE OF THE COMMISSIONER OF CUSTOMS (PORT)
CUSTOM HOUSE, 15/1, STRAND ROAD, KOLKATA-700001.

STANDING ORDER No. 01 /2018

Subject: -Reporting Mechanism on Detection of Mis-declaration, Evasion of Duty or Other Frauds at Docks -Reg.

The present Customs procedure which is based on the Risk Management System (RMS) places a very high degree of trust and responsibility on the importers and CHAs. It has been observed that there have been number of cases wherein the importers/CHAs have not discharged the responsibility placed on them in full measure. One indicator of this is the cases of outright mis-declaration or other frauds that are detected during the physical examination of the goods at the docks.

In order to improve the robustness of the RMS, it is important that such cases are taken on board as feedback.


Therefore, it has been decided that henceforth in all cases of outright mis-declaration, significant evasion of duty or other frauds, involving following commissions/omissions, detected by the officers posted at the CFSs and Docks (Kolkata & Haldia), Port Commissionerate, the concerned Deputy/Assistant Commissioner will send a report regarding the same to DC(SIB), Port within 72 hours (excluding weekends and holidays) of the case being detected.

- a) Concealment of goods.
- b) Outright smuggling of goods.
- c) Mis-declaration –Description, Brand, Quantity, Quality, Commodity, Specifications (GSM, Thickness, width, Capacity, etc.).
- d) Non-payment of ADD or SGD.
- e) Fraudulent COO, License, Test Report, etc.
- f) Fraudulent PGA Documents, etc.
- g) Export Frauds, etc.

The consolidated case-wise record shall be maintained by LRM(Admn), SIB(Port) for all cases, including cases relating to export frauds.

The case-wise report shall include the following details:

- a) Name of CFS/Dock
- b) Date
- c) BE No/Date
- d) Name of Importer
- e) Name of CHA
- f) Declared Description of Goods
- g) Total Declared Value of Goods
- h) Actual Description of Goods (highlighting the discrepancy vis-a-vis the declaration)
- i) Estimated Value of offending goods
- j) Duty sought to be evaded
- k) Detection about Non-Revenue violations in PGA, Fraudulent License, NOC Certificate, Outright smuggling, etc.
- l) Date of Detection
- m) Present Status of case

 10.1.18

(MANISH CHANDRA)
Commissioner of Customs (Port)
Custom House, Kolkata

F.No.S121-112/2016 SIB /56

Date: 10.01.2018

Copy to:

1. PS to the Chief Commissioner of Customs, Kolkata Zone.
2. PS to the Commissioner of Customs (A & A), Custom House, Kolkata.
3. PS to the Commissioner of Customs (Port), Custom House, Kolkata.
4. PS to the Commissioner of Customs (Preventive), Custom House, Kolkata.
5. All ADC/JC/DC/AC.
6. SCP, EDI, Custom House, Kolkata (For uploading on website).
7. Notice Board. SCH
8. Office Copy.