



STANDING ORDER NO. 01/2021

Date: 02/09/2021

Subject:- Recalling of RMS facilitated bills of entry by Appraising Groups without any reason recorded in ICES system.

Attention of all the officers of Kandla Customs House is invited to the issue of recalling of RMS facilitated bill of entry by Appraising Groups without any reason recorded in ICES system and without following instructions contained in CBIC circular no. 43/2005 dated 24.01.2005.

2. It has been brought to the notice of office of the Commissioner of Customs that the process of recall wherein the approval of Joint/Addl. Commissioner in charge of the Groups is required on a case to case basis (regardless of the reasons for recall) is causing delay in assessment. In order to reduce avoidable delay, the issue was discussed with all the Groups and it emerged the appraising groups were asked to forward the reasons for which those generic reasons for such recall are as under:-

- a) Removal of 1978 duty structure being captured for CTH-27101989
- b) Detection of Bond/BG by system (which is otherwise not applicable)
- c) Insertion/deletion of various Customs or IGST notifications.
- d) Loading of value in sync with contemporaneous imports.
- e) Various amendments of quality, quantity, description LCL/FCL, weight UQC, unit price, CTH etc.
- f) Change in Bond amount.
- g) COO certificate benefit for Basic Duty.

3. CBIC Circular No. 43/2005-Cus dated 24.11.2005 regarding Assessment & Examination of RMS Facilitated Bs/E prescribed that RMS facilitated Bs/E should be interdicted only in specific cases with the reasons recorded in writing & not without prior approval of concerned Joint/Addl. Commissioner of Customs. On-going through the reasons for recall, it is evident that reason discussed in para-2 above, do not have any adverse revenue implication but the frequency of cases where they apply is quite high e.g. recall for deletion of bond/bank guarantee condition, change in UQC and change from LCL to FCL etc. Keeping in mind our commitment towards trade facilitation and Ease of Doing Business, such recalls, which are only technical and procedural in nature and do not have any revenue implications (change in duty) shall, henceforth be approved at AC/DC level

only, without requiring approval of ADC/JC concerned in routine manner.

4. However, the appraising groups shall continue to take prior approval of the Joint/Additional Commissioner concerned for recalling RMS facilitated bills of entry to carry out amendments of a substantive nature having a revenue implication such as amendments of quantity, weight, value, extension of benefit of FTA or/and importability of the goods is being affected.

5. Officers are advised to exercise due caution while recalling such B/Es and, are also directed to ensure that specific reasons are invariably recorded in system while recalling RMS Bs/E in specific, and non RMS B/Es in general. NO officer shall leave the "Reason Column" blank while recalling any bill of entry.

6. Addl/Joint Commissioner i/c Groups should ensure that such cases are monitored on a regular basis and that the Groups maintain a register of Bs/E recalled for assessment, which is perused and duly countersigned by JC/ADC of the concerned group on fortnightly basis.

7. In case of any difficulty being faced, same be brought to the notice of the undersigned.

T. V. Ravi
(T. V. Ravi) 02/09/21

Commissioner of Customs
Custom House, Kandla

To:
As per the mailing list

Copy to:

1. The Chief Commissioner of Customs, Gujarat-Zone, Ahmadabad
2. PA to Commissioner of Customs, Kandla
3. All the Deputy/Assistant Commissioner of Customs CH, Kandla
4. Mundra/Kandla Customs Brokers Association
5. All Trade Associations
6. Notice Board/Website
7. The EDI Section, for uploading on "Commissionerate" Website.