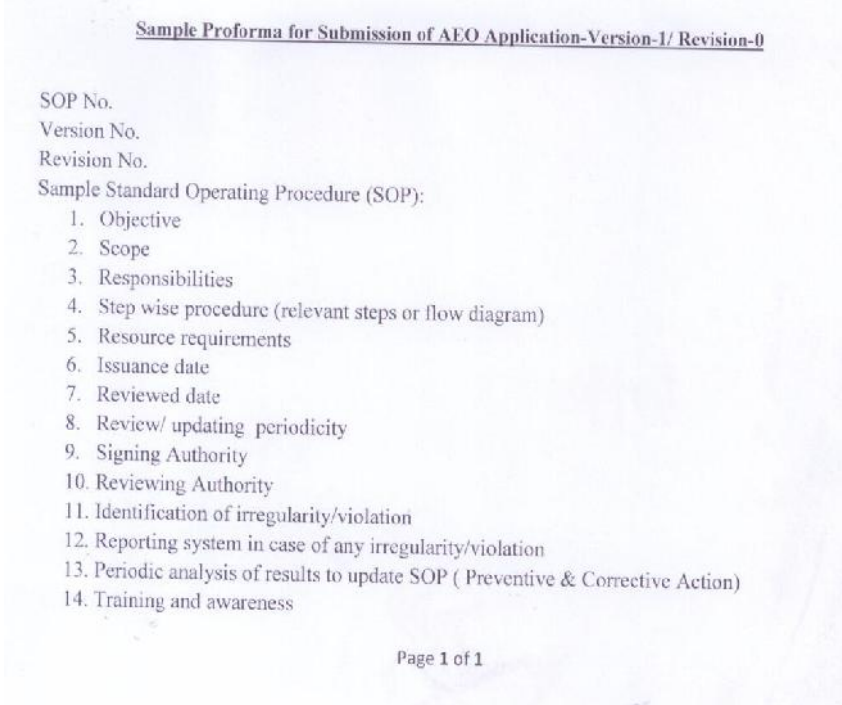


Sample Proforma for Submission of AEO Application-Version-1/ Revision-0

Annexure-E (A) Legal Compliance system

1	Compliance	YES	No	Guidance with examples on what is needed																																																				
(a)	Whether any violation in respect of any provisions of Customs, Central Excise and Service Tax laws as well as allied laws that are administered by the Department has been committed in last three years preceding the date of application? If yes, please indicate the type of violation and action taken against the applicant in 'Remarks' column.			<p>✓ Details of violations over the last three years are as under in Proforma:</p> <p align="center">Annexure-1</p> <p>1. Customs, Central Excise and Service Tax laws as well as allied laws that are administered by the Department:</p> <p>A. Show Cause Notices Year</p> <table border="1"> <thead> <tr> <th>Sl. No.</th> <th>SCN No. and date/ O</th> <th>Amount involved</th> <th>Ground in brief</th> <th>Section/invoked</th> <th>Rule</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> <p>B. Order In Original and Order in Appeal where no appeal has been filed at higher forum Year</p> <table border="1"> <thead> <tr> <th>Sl. No.</th> <th>OIO/ OIA No. and date/ O</th> <th>Amount (Duty , Penalty, Fine)</th> <th>Ground in brief</th> <th>Section/invoked</th> <th>Rule</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> <p>C. Cases at appellate stage filed by Party Year</p> <table border="1"> <thead> <tr> <th>Sl. No.</th> <th>Appellate forum where the case is pending</th> <th>Date of filing Appeal</th> <th>Amount of duty and penalty involved</th> <th>Ground (of SCN as well as appeal) in brief</th> <th>SCN/ Order in Original (OIO)/ Order in Appeal (OIA) No., & date</th> <th>Section/ Rule invoked in SCN</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> <p>D. Cases at appellate stage filed by Department Year</p> <table border="1"> <thead> <tr> <th>Sl. No.</th> <th>Appellate forum where the case is filed</th> <th>Amount of duty and penalty involved</th> <th>Date of filing Appeal</th> <th>Ground(of SCN as well as appeal) in brief</th> <th>SCN/ Order in Original (OIO)/ Order in Appeal (OIA) No., date</th> <th>Section/ Rule invoked in SCN</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> <p>E. Details of the cases which are under investigations.</p> <p>2. Details of the cases related to any other fiscal law such as relating to Income/Corporate Tax etc.</p> <p>3. Brief Details of the cases/ previous compliance records (if any) of the following persons:</p> <p>(i) Company Directors;</p> <p>(ii) Company Secretary;</p> <p>(iii) Employees directly responsible for the import/export of goods and,</p> <p>(iv) Any other responsible person involved in the running of the business.</p> <p align="right">Page 1 of 1</p>	Sl. No.	SCN No. and date/ O	Amount involved	Ground in brief	Section/invoked	Rule							Sl. No.	OIO/ OIA No. and date/ O	Amount (Duty , Penalty, Fine)	Ground in brief	Section/invoked	Rule							Sl. No.	Appellate forum where the case is pending	Date of filing Appeal	Amount of duty and penalty involved	Ground (of SCN as well as appeal) in brief	SCN/ Order in Original (OIO)/ Order in Appeal (OIA) No., & date	Section/ Rule invoked in SCN								Sl. No.	Appellate forum where the case is filed	Amount of duty and penalty involved	Date of filing Appeal	Ground(of SCN as well as appeal) in brief	SCN/ Order in Original (OIO)/ Order in Appeal (OIA) No., date	Section/ Rule invoked in SCN							
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(b)	Whether any penalty has been imposed for violation of provisions of Customs, Central Excise and Service Tax laws?		As above
(c)	Whether procedures are in place to identify and disclose any irregularities or errors to the Customs authorities or, where appropriate, other regulatory bodies? and		<p align="center"><u>Annexure-2</u></p> <p>(a) The company has procedure XYZ to ensure that any irregularities or errors are identified and reported to Customs authorities or, where appropriate, other regulatory bodies (Copy enclosed).</p> <p>(b) Regular training is in place to ensure employees directly responsible for export/ import of goods know about latest notifications, judgment and changes in acts/ rules/ regulations. Copies of some recent trainings are enclosed.</p> <p>Sample procedure is as under for your reference:</p>  <p>The image shows a sample proforma document with the following content:</p> <p align="center"><u>Sample Proforma for Submission of AEO Application-Version-1/ Revision-0</u></p> <p>SOP No. Version No. Revision No.</p> <p>Sample Standard Operating Procedure (SOP):</p> <ol style="list-style-type: none"> 1. Objective 2. Scope 3. Responsibilities 4. Step wise procedure (relevant steps or flow diagram) 5. Resource requirements 6. Issuance date 7. Reviewed date 8. Review/ updating periodicity 9. Signing Authority 10. Reviewing Authority 11. Identification of irregularity/violation 12. Reporting system in case of any irregularity/violation 13. Periodic analysis of results to update SOP (Preventive & Corrective Action) 14. Training and awareness <p align="center">Page 1 of 1</p>

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(d)	Appropriate remedial action is taken when irregularities or errors are identified.		<p align="center"><u>Annexure-3</u></p> <p>The procedure/ SOP XYZ deals with any irregularities or errors related to Customs and it ensures appropriate remedial actions (Copy enclosed). Further, copies of some remedial actions which were taken are enclosed (If applicable)</p>
11.1 (V) of Circular	Procedure in place to handle licenses, authorization and documents connected to export/ import.		<p align="center"><u>Annexure-4</u></p> <p>SOP XYZ ensures the authorization and responsibilities. (Copy enclosed).</p>
10.7 of Circular	The party has appropriate Compliance record of Company Directors, Company Secretary and employees directly responsible for export/ import of goods		<p align="center"><u>Annexure-5</u></p> <p>(a) Names and permanent address of Company Directors & Company Secretary are enclosed. (b) There is no case against any one of Company Directors, Company Secretary and employees directly responsible for export/ import of goods and compliance certificate is enclosed. Or Case details are enclosed in accordance to details at Para 'a' above.</p>
17.1 of Circular	Is periodic risk analysis done based on past history of cases & irregularities of compliance and is SOP annually reviewed?		<p>As per SOP/ Procedure XYZ, the system and procedures of the company reviewed annually/ half yearly/ quarterly and this review system covers this aspect also.</p> <p>Further, records of these reviews are maintained and necessary action taken.</p> <p align="center"><u>Annexure-6</u></p> <p>Copies of the SOP and some reviews are enclosed.</p>