



सत्यमेव जयते

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निष्पादन प्रबंधन महानिदेशालय
Directorate General of Performance Management
सीमा शुल्क और माल एवं सेवाकर
Customs and Goods & Service Tax
ड्रमशेप बिल्डिंग, आइ पी भवन, आइ पी इस्टेट
Drum Shape Building, I P Bhawan, I P Estate
नई दिल्ली New Delhi-110 002.

F.No.1200/09/2018 -Cus

Dated: 09.10.2018

To,

The Pr. Chief Commissioner/Chief Commissioner
All Customs Zone.

The Chief Commissioners of Central Goods & Service Tax

Bhubaneswar CGST, Bhopal CGST, Cochin CGST, Hyderabad CGST, Meerut CGST,
Nagpur CGST, Pune CGST, Shillong CGST, Visakhapatnam CGST.

Sir/Madam,

Subject:- Inspection of Customs Commissionerate – Reg.

With reference to subject stated above, it is to inform that DGPM has introduced a system of grading, based on the performance of key result and other areas of work in the Commissionerate. Grading will be done in accordance with the check list which is based on the areas of work covered under inspection. Grading system will form the integral part of 'Inspection Report' issued by this office pursuant to inspections. The grading pattern and checklist are being enclosed with this letter.

This is for information and necessary action at your end please.

This issues with the approval of DG (PM).

Encl: As above

Yours faithfully

(Kundan Yadav)
Joint Director

Copy to:-

The Principal ADG/ADG, WRU/SRU/CRU/NRU/ERU for information and necessary action.

Sl. No.	Main Heads	Procedures to be verified/checked	Remarks (Yes/No/Marks)	Final Percentage
1.	Administration/Accounts/Establishment			
	a) Administration			
	a) Infrastructure	i) In case of leased/ hired building, whether the lease/hiring agreements are renewed on time.		
		ii) Guidelines of Swachchhata Abhiyan are being followed or not?		
		iii) Whether efforts made to procure land for construction of office/ residential premises, wherever needed?		
	b) Vehicles (Preventive/Hqrs.)	iv) Details of vehicles in operation both owned and hired to be taken and checked whether vehicles are hired in accordance with conditions laid down in the contract/agreement. Also, whether proper guidelines for tendering etc. have been followed for hiring?		
		i) Whether Log Book is maintained in case of departmental vehicles?		
		ii) Whether any vehicle proposed to be condemned? If yes, what steps have been taken toward condemnation of the same ?		
	c) Dead Stock Register	i) Whether Dead Stock Register has been properly maintained and details of all assets are entered in it.		
		ii) Whether the dead stock register has been verified every year, as per GFR 2017 rule No. 213 by a nominated officer and obsolete, unserviceable and broken items of dead stock are disposed of as per provision.		
		iii) Whether physical annual verification done every year		
		iv) Whether purchase Committee formed.		
	d) Other Registers	i) Whether Stationery Register is maintained.		
		ii) Whether Medical Advance and Adjustment Register is maintained.		
		iii) Whether Children education allowance register is maintained.		
		iv) Whether newspaper, telephone bills register is maintained.		
		v) Whether computer advance given. If yes, check whether-		
		a) The model, model no. of the PC was be entered in form IV of the compendium.		
		b) Second or subsequent advance for the purchase of a PC cannot be granted before the expiry of 3 years from date of drawl of the earlier advance. Maximum five times in entire service.		
		vi) Whether any register is maintained for GPF Advance/ Part/Final withdrawal.		

e) Biometric	i) Whether biometric attendance system is in place and whether all officers/staff are mapped with the biometric attendance system and if not, reason thereof should be taken on record.		
f) Hindi	i) राजभाषा नियम (5) के अनुसार हिंदी में प्राप्त पत्रों के उतर हिंदी में ही दिया जा रहें है की नहीं ?		
	ii) प्रत्येक तिमाही में हिंदी कार्यशाला एवम् राजभाषा कार्यान्वयन समिति की बैठकों का अयोजन हो रहा है या नहीं ?		
	iii) कार्यालय के सभी अधिकारियों/कर्मचारियों को हिंदी में प्रवीणता/कार्यसाधक ज्ञान प्राप्त करवाया गया या नहीं तथा कार्यालय को राजभाषा नियम ¹⁰ (4) के अधीन अधिसूचित एवम् तत्पश्चात नियम 8(4) के अधीन व्यक्तिशः आदेश जारी किया गया या नहीं ?		
	iv) त्रैमासिक हिंदी रिपोर्ट भेजी जा रही है या नहीं ?		
b) Establishment			
a) Staffing Position & DPC	i) Check the sanctioned strength and working strength of the Commissionerate and in case of vacancies, whether steps were taken to fill these vacancies.		
	ii) Whether post based roster register is maintained.		
	a) Whether DPC's/MACP's are held regularly. Reasons for not holding regular DPC should be recorded.		
	b) Whether officer from SC/ST category appointed to represent SC/ST category.		
	iii) Details of DPC/ MACP held during the last 3 years/ since last inspection-		
b) Service Book Verification	i) Whether Service Book for all officers/staff has been properly maintained and all relevant Forms under the rule are attached.		
	ii) Verification to be made in Service Book regarding:-		
	a) Whether details of family present.		
	b) Whether nomination w.r.t. GPF, CGEIS & DCRG present.		
	c) Whether Adhar No./GPF/Ac. No. present.(GPF Account number should be entered on the right hand of the first page of the Service Book).		
	d) Whether leave account is maintained and CGEGIS entry is made.		
	iii) Whether service is verified after 18 years of service or 5 years before retirement. List of officials who have completed 18 years of service but their service is not verified for issuance of service verification certificate and recording of entry in the Service Book (under Rule 32(1) (2) of CCS Pension Rule) should be taken.		
c) Accounts			
a) Expenditure	i) Whether expenditure/grant register has been properly maintained and		

		updated.	
		ii) Expenditure figures to be checked for the last three years along with Expenditure head, Sanctioned Grant and Quarter-wise breakup of amount spent should be checked for whether sanctioned grant was utilized or not.	
		iii) Whether expenditure amount is greater than the sanctioned amount. If yes then the reason should be recorded.	
	b) LTC Advances	i) Whether LTC Advances and TA/TTA Advances Registers are being maintained.	
		ii) Whether Final Bills are submitted within prescribed time in case of LTC and TTA/ TA and entry for LTC and 10 days leave encashment for LTC have been made in the Service Book.	
	c) Pension	i) Whether pension/family pension of all retired/deceased officers has been revised after 7th Pay Commission, if not, a list should be taken along with the reason for pendency.	
		ii) Bhavisya portal is being used or not? Is the DDO registered on portal?	
2. Vigilance & Confidential			
	a) APAR	i) Whether APAR's are pending as on 1 st July. If yes then list of all such cases to be made and reasons to be recorded.	
	b) IPR	i) Whether IPR of all Group 'A' Officers have been uploaded and has been put up for acceptance and accepted for the relevant year.	
		ii) Whether IPR details have been submitted by Group 'B' and Group 'C' Officers by 31 st January. List of cases where IPR has not been processed and the reason thereof.	
	c) Vigilance	i) Number of vigilance and non vigilance cases pending in the Commissionerate along with date and nature of offence. Whether there is delay in.	
		a) Appointment of I.O./P.O.	
		b) Issuance of chargesheet.	
		ii) Whether P.Os/ I.Os have submitted their reports within stipulated time period? If not reasons thereof. If cases are pending with P.Os/ I.O details should be taken	
3. RTI & Sevottam			
	a) RTI	i) Whether RTI Application Register/ Appeal Register are being maintained.	
		ii) Whether reply to all RTI Application as well as Appeals have been made within the prescribed time period.	
		iii) Any pendency at the time of inspection, whether within the time frame or	

		pending for longer period i.e. beyond the prescribed time.		
	b) Sevottam	i) Whether the Commissionerate has obtained Sevottam certificate. If yes, details may be provided.		
		ii) Whether register for complaints/ grievance received via post/ in person from citizens is maintained and whether entries for acknowledgement of receipt are made in the register.		
		iii) Whether the grievances received through CPGRAM in last 1 year have been disposed off within the given timeframe, In case, some are pending at the time of inspection whether these are within within the prescribed time frame or not.		
		iv) In case Sevottam certificate has not been obtained, any steps taken towards obtaining it?		
4. Adjudication/ Call Book/ Review				
	a) Adjudication	i) Whether figure reported in inspection proforma/ template tally with that of MPR and with the register in adjudication branch.		
		ii) Whether the register for draft SCN and demand notice is being maintained?		
		iii) In case of pending adjudications:-		
		a) Whether timely PH date is given after issuance of SCN?		
		b) Whether the adjudication orders have been issued within the prescribed period of one month after last conclusive PH? List of cases where case was adjudicated after more than 60 days of last PH should be taken.		
		iv) Whether the Average time taken to complete the Adjudication process is less than the prescribed time limit.		
		v) Whether the prosecution angle has been examined in relevant cases?		
	b) Call Book	i) Whether figure reported in inspection proforma tally with that of MPR?		
		ii) Whether the call book registers are being maintained?		
		iii) Whether the cases transferred to Call Book are covered under four categories prescribed as per Board guidelines? (All files should be checked for the same)		
		iv) Whether the cases are being reviewed regularly as per master Circular No. 1053/02/2017/CX dated 10.03.2017 and status updation of cases in various appellate authorities are being done?		
	c) Review	i) Whether the registers are being maintained appellate authority wise?		
		ii) Whether all the cases are reviewed within statutory time limit?		

		iii) Whether departmental appeals by the reviewing authority are being filed within time limit as prescribed under law? (Examine files on random basis).		
5. Arrears of Revenue		i) Whether the figures reported in inspection proforma tally with that of MPR.		
		ii) Whether register for arrears maintained in HQ(Recovery) Branch.		
		iii) Whether arrears recovery targets is achieved? (last 03 years)		
		iv) Whether the records of arrear cases are maintained in accordance with the categories prescribed by the Board, in the register/format maintained by HQ(Recovery) Branch.		
		v) In cases shown under "stayed" category whether copy of stay order/ pre deposit challan available in file? (Examine files on random basis. In case of conditional stay, whether the conditions granted by the Commissioner (Appeals)/CESTAT/Courts have been fulfilled within the time limit? Whether Pre deposit verification is being done?		
		vi) In case of non stayed arrears, whether proper action taken to recover the dues such as :-		
		a) Letters written to the party at the last known address and the matter is effectively pursued.		
		b) Recovery action initiated by way of seizure/detention of goods in cases of working units.		
		c) Identifying of properties/factory of the person from whom arrear can be recovered in way of attachment of properties.		
		d) In case the party files refund/rebate, whether any exercise done to adjust the amount of arrears against the refund claim.		
		vii) In case of non traceable/ or unit closed:-		
		a) Whether coordination/ enquiries with the other agencies like District authorities, land revenue, banks, Income Tax, Postal authorities etc. Done for knowing the ownership details of property/factory so that action for detention can be initiated.		
		b) Whether certificate action initiated and coordination done with the jurisdictional officers to where the properties/whereabouts of the party are likely to be placed.		
		viii) Whether cases fit for write off ascertained in accordance with the criteria laid down and taken up for write off.		
		ix) Whether write-off committee constituted in view of guidelines issued by CBEC vide letter F. No. 296/202/2017-CX-9 dated 20.10.2017		
		x) Whether in BIFR/OL cases, Govt. Counsel appointed for lodging the claim.		

		Whether OL approached by the HQ/division for getting the claim paid/liquidated.		
6. SIIB/ Anti Smuggling/ CIU	i)	Whether the figures reported in inspection proforma tally with that of MPR and with 335J register?		
	ii)	Whether in 335J/304 offence and penalty register heads are being maintained in accordance with the Board Circular and all columns filled properly and updated.		
	iii)	Whether A.E.II is issued within 48/72 hours in seizure/non seizure cases respectively in all the files?		
	iv)	Whether cases are pending for investigation for more than 6 months? List of such cases to be made and reasons for such cases to be recorded.		
	v)	Whether any period time-barred during the course of investigation (Check both pending investigation and closed files on random basis). Reasons to be recorded.		
	vi)	In case of closed files (few shall be taken up randomly), whether the file has been closed after proper investigation and with the approval of the competent authority?		
	vii)	Whether any cases booked under third party information. Details of		
	a)	Recoveries made		
	b)	SCNs Issued		
	viii)	Whether reward disbursement register is maintained.		
ix)	Whether reward to Informer and Govt. Officer sanctioned as per Ministry's guidelines issued vide F. No. R-13011/06/2001-CUS(AS) dated 20.06.2001 and revised on 16.04.2004. Whether advance reward sanctioned to informers, if any, is as per guidelines.			
7. Audit	i)	Whether audit register is being maintained in the Headquarters?		
	ii)	Whether replies to all pending CERA para (received prior to 1 month) sent timely or pending?		
	iii)	In all the cases of CERA objections, whether a reply stating a proper acceptance or contesting the para, sent to the audit. (All the files should be checked to see whether para was contested or accepted)		
	iv)	Whether in cases where para was accepted, SCN has been issued or not.		
	v)	Whether in cases at (iv) above where paras were accepted whether any recoveries made/ amount deposited.		
	vi)	Whether in cases where para was contested, protective demand was		

		issued or not?		
		vii) Whether cases/SCN transferred to call book, since paras were contested were taken out of call book in accordance with B.C No. 1023/11/2016-CX dated 08.04.2016		
		viii) Whether meeting between the staff of CERA/ CRA and Commissionerate for Audit objections held regularly. How many paras closed in last three meetings? Date of the last meeting.		
8.	PCA (Post Clearance Audit)	<p>i) Whether the record of PCA are being maintained in the Commissionerate?</p> <p>ii) Whether any consultative letter has been issued to the party in cases of deficiency in B/Es.</p> <p>iii) Whether Disposal B/Es Rate of PCA is greater than B/Es Selected for PCA.</p> <p>iv) Whether any SCN has been issued to the Party? If yes, whether Commissionerate has provided the list of files.</p> <p>v) Whether any major detection or modus operandi has been identified so far?</p> <p>vi) Whether any recovery has been made so far in detection cases? If yes, whether Commissionerate has provided the detail of the cases.</p>		
9.	Drawback/ BRC	<p>i) Whether the Commissionerate accrued interest for non-payment of drawback after one month period in any case and number of such cases?</p> <p>ii) Whether Commissionerate has taken any action in Drawback claims where BRC is not done and amount involved therein?</p> <p>iii) Whether defaulter IEC code numbers has been alert into the EDI System?</p> <p>iv) Whether SCNs has been issued to all the party for non submission of BRC within the time frame?</p> <p>v) Whether Commissionerate took any action in cases where negative statement has been received?</p>		
10.	Provisional Assessment/Bonds / Bank Guarantee & Refund			
	a) Provisional Assessment/ Bonds	i) Whether the register of PD Bond/ Test Bond/ End Use Bond/ Warehouse Bond/ Miscellaneous Bond has been properly maintained.		
		ii) Whether the Commissionerate have made correspondence with SVB (special valuation branch) for the disposal of Bonds.		
		iii) Whether the Commissionerate have correspondence with Labs for the disposal of Test Bond?		

		iv) In case of End Use Bond, the party has submit the End Use certificate within 6 months or such extended period as allowed by DC/AC, when the party have failed to submit the End Use Certificates, whether the Commissionerate have issued the demand for the recovery of the government dues.		
		v) In case of Warehousing Bond, whether the Commissionerate have taken a bond of a sum equal to thrice the amount of Duty accessed/ triple Bond.		
		vi) In case of Warehouse Bond, whether the Commissionerates has follow the guidelines issued vide circular no. 4/2016-cus.		
		vii) Whether the Commissionerate initiated any action for liquidating, disposing of the cases of Provisional Assessment which are pending for more than 6 months.		
		viii) Whether the Commissionerates monitors all pendency of Provisional Assessment cases regularly and devise mechanism for early disposal?		
		ix) Whether any communication/ liaison are made with other agencies/ department to get the information in respect of pending SVB investigation.		
		x) In cases which are pending for more than 06 months, whether the extension has been given by competent authority? If not any demand notice issued in such cases?		
		xi) Whether Commissionerate invoked any Bonds/ Bank guarantees for the pending Provisional Assessment cases which are above 6 months?		
	b) Bank Guarantee	i) Whether the register of Bank Guarantee is being properly maintained?		
		ii) Whether in all the Bank Guarantee for the period after 2014 have self renewal clause, as per RBI Master Circular.		
		iii) Whether any Bank guarantee which has been executed prior 2014 where there was no auto renewal clause has expired/renewal of the expired reason should to noted.		
		iv) Whether there are any expired Bank guarantees.		
	c) Refund	i) Whether the refund register is being maintained?		
		ii) Whether deficiency memo has been issued within time limit?		
		iii) Whether condition of Chapter 11-Section 54-58 of CGST Act, 2017 followed while sanctioning the refund claim.		
		iv) Whether refund payment is being made through RTGS/ e-Payment.		
11.	Prosecution & Legal			
	a) Prosecution	i) Whether the prosecution was launched within a stipulated time period after sanctioning of the same. Time gap between initiation and sanction and filing of prosecution to be checked in all cases. List of such cases.		

		Where undue delay occur should be recorded.		
		ii) Whether Board's Circular No. 27/2015-Customs dated 23.10.2015 for ordering/launching of prosecution are being followed or not? (Check from individual file).		
		iii) Whether list of cases where department has filed appeal has been maintained, appellate authority wise i.e. HC/SC and register of the same maintained is not.		
		iv) Check from files in cases pending at CESTAT/HC/SC, whether from time to time the status was reviewed/checked through SPP, and on court website.		
	b) Legal	i) Whether list/register of cases in Courts, maintained is not?		
		ii) Whether cases pending in HC/CESTAT where Supreme Court has decided on an identical matter have been withdrawn as per Board's Instruction F. No. 390/Misc./67/2014-JC dated 18.12.2015.		
		iii) Whether legal bills register is maintained		
		iv) Whether legal bills sanctioned, as per the requisite Office Memorandum (check files on random basis).		
		v) Whether Counsel are contacted for stay/ stay vacation/ early listing application (as required) by the department and such application are filed.		
		vi) Whether Court cases are attended properly by the department through Counsel.		
12.	Revenue Realized			
	a) Revenue Realized	i) Whether data provided in the Inspection proforma tallies with the MPR.		
		ii) Whether the revenue target fixed for the last three financial years is being achieved, if not, the reasons thereof.		
		iii) Steps taken for augmenting revenue.		
13.	EPCG/Advance Authorisation/DFIA and other schemes including Project Imports etc.			
	a) EPCG/Advance Authorisation/DFIA and other schemes	i) Whether the register of EPCG/AA/DFIA etc. has been properly maintained in the Commissionerate?		
		ii) Whether the figures reported in inspection proforma tally with that of MPR.		
		iii) Whether the Commissionerate has taken any action in those cases where EODC has not been submitted within stipulated time limit.		
		iv) Whether the amount has been recovered in those cases where adjudication order has been passed for recovery?		

		v) Whether all the cases of EPCG/AA/DFIA etc. has been monitored by the commissionerate on monthly basis/ if not, reason thereon?		
		vi) Whether the Commissionerate has invoked the Bonds/Bank Guarantee in those cases where confirmed demands to recover the government dues?		
		vii) Whether the Commissionerate has renewed the expired Bonds/BGs.		
		viii) Whether the Commissionerate take any action regarding the non submission of installation certificate within 06 months of import of goods?		
	b) Project Imports	i) Whether project import register has been maintained properly and checked by Designated senior officers?		
		ii) Whether Project Import finalization is completed within time limit?		
		iii) Whether Installation Certificate has been received within the time limit? if not whether SCNs have been issued for non submission of installation certificate?		
14.	Disposal			
		i) Revenue recovered through disposal for the last 03 years(year wise) of the Commissionereate.		
		ii) Whether efforts have been made to dispose off the Ripe for disposal goods?		
		iii) Whether CBIC guidelines have been followed during the disposal of the seized/confiscated goods?		
		iv) Whether inventory of godown is checked by the competent officers half yearly / annually as per the guidelines?		
		v) Whether Commissionerate made any efforts for the disposal of the unclaimed and uncleared Cargo by the custodians?		