



भारत सरकार / GOVERNMENT OF INDIA
वित्त मंत्रालय, राजस्व विभाग / MINISTRY OF FINANCE, DEPTT. OF REVENUE
कार्यालय आयुक्त सीमा शुल्क, जोधपुर
OFFICE OF THE COMMISSIONER OF CUSTOMS : JODHPUR
मुख्यालय नव केन्द्रीय राजस्व मयन, स्टेच्यू सर्किल, सी-स्कीम, जयपुर-05
HORS.: N.C.R. BUILDING, STATUE CIRCLE, 'C' SCHEME, JAIPUR-05.

Date: 21.10.2020

PUBLIC NOTICE NO. 32/2020

Subject: All India roll-out of Faceless Assessment - reg.

Attention of Importers, Exporters, Customs Brokers, Shipping Lines/ Agents, Logistics Service Providers, CFSs Custodians, Trade, Customs Staff and all other stakeholders is invited to CBIC's Circular No. 40/2020 dated 04.09.2020 and Circular No. 45/2020 dated 04.09.2020.

2. Reference is also invited to CBIC's Circular No.28/2020-Customs dated 05.06.2020 and Circular No 34/2020-Customs dated 30.07.2020. Turant Suvidha Kendras are already working at Ports of this Commissionerate. Further the phase-wise launch of Faceless Assessment for Group 2, 5 & 5B commodities is undergoing, under the umbrella of the next generational Turant Customs programme.

3. Faceless Assessment, duly supported by Paperless and Contactless Customs clearance processes, is a critical reform. The pilot programme of Faceless Assessment was launched in Chennai on 14.08.2019 for electrical machineries falling under Chapter 85 of the Customs Tariff Act, 1975. These pilot programmes were followed by the launch of Phase I of Faceless Assessment on 05.06.2020, Phase II of Faceless Assessment, which was begun on 03.08.2020 at Customs formations in Chennai, Bengaluru, Delhi, for goods falling under the Chapters 50 to 71, 84, 85 and 86 to 92 of the Customs Tariff Act, 1975 and at Customs formations in Mumbai, for goods failing under the Chapter 29 of the Customs Tariff Act, 1975.

4. The CBIC has issued a further Circular No. 40/2020 dated 04.09.2020 for All India roll-out of faceless assessment at all ports of import for all imported goods by 31.10.2020. For imports, the faceless assessment programme is under implementation in the following phases and as per the dates shown therein-

- a) phase III on 15.09.2020 for Group 5, 5A, 5B
- b) phase IV on 01.10.2020 for Group 1, 2G, 2K, 3, 4, 6
- c) phase V on 31.10.2020 for Groups 1A, 2, 2B, 2C, 2D, 2E, 2F, 2H, 2I, 2J.

Accordingly, the assessment with respect to goods of these Groups imported at the Ports under the jurisdiction of this office will get assigned by the Customs Automated System to the officers of Faceless Assessment Groups.

5. Chief Commissioner of Customs, Delhi Preventive has nominated Principal Commissioner/Commissioner of Customs Ludhiana and Jodhpur as nodal Principal Commissioners/Commissioners vide Public Notice No. 03/2020 dated 14.09.2020. Nodal Commissioners are administratively responsible for monitoring and ensuring speedy and uniform assessments of the Bills of Entry assigned by the System to the officers of the respective Faceless Assessment Groups. For this, the CBIC Circular Nos. 28/2020-Customs dated 05.06.2020, 34/2020- Customs dated 30.07.2020, and 40/2020-Customs dated 04.09.2020 and 45/2020-Customs dated 12.10.2020, and Instruction No. 09/2020-Customs dated 05.06.2020 provide self-contained guidance which shall be taken as Standing Order for the officers concerned including in the Faceless Assessment Groups which would consist of Appraisers / Superintendents and Assistant / Deputy Commissioner/Joint Commissioner (in situ) and be supervised by Joint / Additional Commissioner under the overall control and monitoring of the Commissioner.

Modalities of faceless assessment mentioned in CBIC Circular No. 34/2020-Cus dated 30.07.2020 are summarized as under:

6.1 Faceless Assessment Group

Separate office orders have been issued/to be issued by this office to appoint a suitable complement of officers of this Commissionerate as the designated officers for handling Faceless Assessment.

6.2 Port Assessment Group

Port Assessment Group (PAG) of all the chapters concerned would be the Appraising Groups of this Zone. The PAGs would handle all functions pertaining to the bills of entry which are not marked to the Faceless Assessment Group by the Customs Automated System as well as the bills of entry that are referred by the Faceless Assessment Group to the port of import for any reason. It is clarified that the port of import is the Customs station of import of the goods where the importer has entered any bill of entry under Section 46 or Section 68 of Customs Act, 1962 for home consumption or warehousing.

7. Responsibilities of the Port of Import:

The ports of import would continue to have the Port Assessment Group(s) to cater to all other functions pertaining to the bills of entry which are not marked to the Faceless Assessment Group by the Customs Automated System, including the cases referred by the Faceless Assessment Group to the Customs station of import for any reason. In addition, the port of import would continue to be responsible for handling the examination/inspection of goods and all other functions other than assessment. The request for waiver of fee for late filing of bill of entry, request in relation to Section 49 of the Customs Act, 1962 and request for permission under Section 48 of the Customs Act, 1962 shall also be processed by the designated proper officers of the port of import.

8. Turant Suvidha Kendra (TSK):-

TSKs have already been set up in and operational at respective Ports, will also function as TSK for Bills of Entry which are allocated by the Customs Automated System to the designated Faceless Assessment Groups.

8.1 TSK is a dedicated cell manned by Customs officers to cater to following functions:

- i. Accept Bond or Bank Guarantee (BG) in respect of import of goods including import related to Export promotion schemes;
- ii. Carry out any other verification that may be referred by Assessment Groups;
- iii. Defacing of documents/ permits licences, wherever required;
- iv. Debit of documents/ permits/ licences, wherever required; and
- v. Other functions determined by Commissioner to facilitate trade.

8.2 All types of bonds will be accepted by TSK such as:-

- i. Provisional Assessment Bond
- ii. Warehousing Bond
- iii. End User Bond
- iv. No use bond
- v. Letter of Undertakings
- vi. SVB Bond
- vii. Re-export/Re-import Bond
- viii. Test Bond
- ix. Project Import Bond
- x. Bond for availing Concessional Duty/ Notification Benefits
- xi. NB
- xii. Bonds pertaining to License Section- DEEC/EPCG/MEIS/SHIS
- xiii. Any other Bond

9. Procedure for Verification of Assessment of Bill of Entry by Faceless Assessment Group:

9.1 Procedure to be adopted in normal course:

9.1.1 The importer shall present bill of entry on the Customs Automated System (i.e. ICEGATE portal) electronically, as per Section 46 of the Customs Act, 1962 and upload supporting documents such as Invoice, Packing List, Bill of Lading, as usual in all the cases, and License/ Authorization/permission, BIS or other registrations, Scrips, Equipment Type Approval, Certificate of Origin, Certificate for claiming duty exemption etc., if required for the consignment, on e-Sanchit. As at present, the selection of a bill of entry for verification of self- assessment shall primarily be on the basis of risk evaluation through appropriate selection criteria.

9.1.2 In cases where the importer has prior knowledge that there is a requirement of execution of Bond or Bank guarantee for the assessment of the said bill of entry, such as in the case of a warehouse bill of entry or where the importer has sought provisional assessment or where a claim to any concessional rate of duty or exemption under duty remission/exemption schemes is subject to filing of Bond/ Bank Guarantee, they are encouraged to opt for Continuity Bond option, to avoid fresh registration of Bonds every time during filing of bill of entry.

9.1.3 The bill of entry would be assigned to an officer of the concerned Faceless Assessment Group for verification of assessment purposes by the Customs Automated System.

9.1.4 For verification of assessment of the bill of entry, the Faceless Assessment Group may decide to:

- a) return the bill of entry to the importer for payment of duty after verification on the basis of the

- declaration made and documents available in e-Sanchit; or
- b) seek additional information or documents for proceeding with the verification; and/or
 - c) get examination and/or testing of goods carried out, for the determination of duty liability and/or for ensuring the compliance of restriction and prohibition;

9.1.5 Where the Faceless Assessment Group is of the opinion that additional information or documents are required for proceeding with the verification of assessment, the Faceless Assessment Group shall raise query electronically for additional information or seek additional documents, preferably in a consolidated manner, through ICEGATE portal. The importer shall respond to the query electronically and/or provide additional documents through e-Sanchit. After scrutinising the same, the Faceless Assessment Group shall:

- a) Return the bill of entry to the importer for payment of duty after verification; or
- b) Not agree with the self-assessment and re-assess the bill of entry. In this case, if the importer does not agree with the re-assessment, the Faceless Assessment Group shall issue a speaking order, as prescribed in Section 17(5) of the Customs Act, 1962 following the procedure referred to in paragraph 5.4 of instruction No. 09/2020-Customs dated 05.06.2020.

9.1.6 The Faceless Assessment Group may, whether in course of accepting the self- assessment or re-assessing the bill of entry, order for second check examination of the goods including the directions to the shed officers at the port of import to verify original documents, deface documents, take custody of the document, NOC from PGAs, verify Country of Origin Certificate etc. Further, it is clarified that, wherever situation warrants that the authenticity of any document submitted through e-Sanchit has to be verified through any external agency, such communication shall be made by the port of import.

9.1.7 Where the Faceless Assessment Group is of the opinion that examination and/or testing of goods is required for proper verification of the assessment, based on own assessment or on the request from importer:

- a) The Faceless Assessment Group may order for first check examination or testing of the goods with specific directions or testing parameters to the shed officers at the port of import. The responsibility for sending the samples to the appropriate laboratory with the requisite test memo, if ordered by Faceless Assessment Group, would lie with the shed officers at the port of import.
- b) The shed officers/Centralized Cell, as the case may be at the port of import would feed the examination and/or the test report, when it is received from the laboratory, in the system and refer the bill of entry back to Faceless Assessment Group, and there upon, Faceless Assessment Group shall follow the procedure as laid down in paragraph IV to VI of para 5.3.1 of instruction No. 09/2020-Customs dated 05.06.2020, as applicable.
- c) If the Faceless Assessment Group concludes that the prior testing of goods is going to take considerable time and the bill of entry should be assessed provisionally, they may refer the bill of entry to the PAG at the port of import, following the procedure stipulated in para 5.3.2 of instruction No. 09/2020- Customs dated 05.06.2020 and clearly specifying the reasons thereof. In such cases, the bill of entry would be assessed by PAG at the port of import,

after the receipt of the examination/test report.

d) If the imported goods are found to be subject to some restriction or prohibition or mis-declared, on the basis of said test and/or examination report fed by the shed officers at the port of import, the Faceless Assessment Group shall refer the bill of entry to PAG at the port of import for action including action under Section 124 of the Customs Act, 1962.

e) It is clarified that, irrespective of pending verification at Faceless assessment Group, if the importer requests for storage of the imported goods in warehouse pending clearance under Section 49 of the Customs Act, 1962, such request shall be processed by officers of the port of import promptly.

9.1.8 The shed officers at the port of import would carry out the necessary verification or examination or other tasks, as required by the Faceless Assessment Groups or required as per Compulsory Compliance Requirements of the Risk Management System. The shed examination officers must give complete examination report vis-à-vis various examination instructions with specific details of checks carried out and must also keep in mind that, in respect of a Bill of Entry wherein first check examination order has been given by Faceless Assessment Group, the examination report must be submitted to the concerned Faceless Assessment Group only.

9.1.9 Any time after the bill of entry is returned from Faceless Assessment Groups to the port of import, if the import of goods are found to be subject to some restriction or prohibition or mis- declared, PAG may carry out re-assessment and initiate action as prescribed under section 124 of the Customs Act, 1962, if required.

9.2 Procedure to be adopted by Faceless Assessment Groups in exceptional circumstances.

I. In certain exceptional circumstances (listed below) the proper officer of the Faceless Assessment Groups may, with the approval of a senior officer not below the rank of Joint Commissioner/Additional Commissioner, transfer the bill of entry using the Customs Automated System to PAG at the port of import for assessment, without completion of verification of assessment. The Faceless Assessment Groups may also transfer a bill of entry to the PAG in any other exceptional circumstances, but in this case, this would be done after due approval from the Commissioner supervising the proper officer.

(a) Where the Faceless Assessment Group has reasons to believe that the imported goods may be liable for confiscation as per the provisions of Section 111 of the Customs Act, 1962. In such circumstance, the reasons for such a transfer shall be duly recorded in the Customs Automated System. However, such cases may be referred to only in genuinely exceptional circumstances.

(b) In respect of `related party` transactions warranting investigation by SVB (other than cases that are already covered by an earlier order of the SVB such as in the case of continuing imports which have earlier been taken up for investigation by the SVB). In this case the port of import would refer the case to its jurisdictional Special Valuation Branch (SVB) for further investigation.

(c) Even after several electronic query-based interactions with importer, the Faceless Assessment

Groups is not able to complete the verification for want of additional documents, test reports etc.

9.3 Procedure to be adopted by Port of Import in exceptional circumstances. Notwithstanding anything mentioned above, the Principal Commissioner/Commissioner of Customs at port of import may, at any stage pending at Faceless Assessment Groups, direct the PAG to pull the bill of entry from Faceless Assessment to the PAG in the following situations:

- a)** Where specific alert or intelligence is available pertaining to the said bill of entry or class of bill of entry; and
- b)** Where the Principal Commissioner/Commissioner of Customs has ordered to do so for the reasons to be recorded in writing.

9.4 Speaking Order:

I. For any re-assessment done by the Faceless Assessment Group, which is at variance with the self-assessment done by the importer and in cases other than those where the importer confirms his acceptance of the said re-assessment electronically in reply to the query raised by the assessing officer, the Faceless Assessment Groups shall pass a speaking order on the re-assessment, within fifteen days from the date of re-assessment of the bill of entry, as prescribed in section 17(5).

II. The Faceless Assessment Groups shall provide an opportunity to be heard to the importer, in accordance with the principles of natural justice, before proceeding with the re-assessment of the bill of entry. In the event a personal hearing is sought by the importer, the same can be conducted through video conferencing or other reliable technological means at the option of the importer. In this regard, the Board's instructions vide F.No. 390/Misc/3/2019-JC dated 21.08.2020 may also be referred to.

9.5 Appellate Proceedings

Any appeal against any speaking order on re-assessment passed by Faceless Assessment Groups shall lie before the Commissioner (Appeals) as per Notification No. 85/2020-Customs (N.T.) dated 04.09.2020. Thus, an appeal against an order passed by the proper officer of the Faceless Assessment Group as per Section 17(5) and/or Section 18, would lie with the Commissioner of Customs (Appeals) having jurisdiction over the port of import. To illustrate, Commissioners of Customs (Appeals) at Bengaluru would decide appeals filed for imports at Bengaluru though the Faceless Assessment officer is located at any other port of the country, say Delhi.

9.6 Review Proceedings

The review of any speaking order on re-assessment passed by a proper officer of Faceless Assessment Groups, under sub-section (2) of Section 129D of the Customs Act, 1962, shall lie with the reviewing authority having administrative control over the that proper officer of the Faceless Assessment Group.

9.7 Demands under Section 28 of the Customs Act, 1962

Issuing of demands under Section 28 of the Customs Act, 1962, adjudication thereof and handling of audit objections shall be done by the officers of the port of import. In matters where clarifications and inputs are required to be given by the Faceless Assessment Groups to port of import in such matter, the nodal Commissionerates shall co-ordinate with the Ports of import.

9.8 Provisional Assessment

I. If the requisite approval for provisional assessment as per the Customs Act, 1962 and departmental guidelines has already been obtained, the Faceless Assessment Group may assess the bill of entry provisionally. The bond and bank guarantee for the same are to be registered with the Turant Suvidha Kendra at the port of import.

II. If the Faceless Assessment Group concludes that the prior testing of goods is going to take considerable time and the bill of entry should be assessed provisionally, they may refer the bill of entry to the PAG at the port of import, following the procedure stipulated in Para 5.3.2 of instruction No. 09/2020-Customs dated 05.06.2020 and clearly specifying the reasons thereof. In such cases, the bill of entry would be assessed by PAG at the port of import, after the receipt of the examination/test report.

III. After receipt of the required test reports etc from the shed officers at the port of import, the finalisation of provisional assessment shall be done by the officers of PAG of the port of import.

9.9 Amendment of Bills of Entry

I. Directorate General of Systems has enabled a facility whereby requests for amendments can be made online via ICEGATE Portal.

II. Once the amendments are filed online, System would queue them up before the proper officer of the Faceless Assessment Group if the bill of entry is pending for verification. In all other cases, the request would be queued to the proper officer of the Port Assessment Group.

III. The facility of online levy of Amendment fees as per Levy of Fees (Customs Documents) Regulations, 1970 has also been enabled. The applicable fee would be included in the duty challan for payment.

IV. Requests for amendments as per Section 149 of the Customs Act, 1962, and requests after the bill of entry has been returned for payment by the Faceless Assessment Group shall be processed by the port of import.

9.10 Exchange of communication exclusively by electronic mode and authentication of electronic records:

I. For the purposes of Faceless Assessment, all communications between the Faceless Assessment Group and the importer shall be exchanged exclusively by ICEGATE ; and

II. All internal communications between the Faceless Assessment Groups and the officers at the port of import or Turant Suvidha Kendra shall be exchanged exclusively via electronic

mode.

10. All other clarifications and guidelines on Faceless Assessment, as provided vide various Circulars of the CBIC and Instruction No.09/2020-Customs dated 05.06.2020 may kindly be referred to.

11. Illustrative workflow of the bills of entry are provided in Annexure A & Annexure B to this Public Notice.

12. This Public Notice should be considered as Standing Order for the purpose of officers and staff of department.

13. The Trade is encouraged to offer inputs and suggestions to the concerned Commissioner(s) and other officers on issues relating to assessment so that the faceless assessment and clearance of goods occur smoothly to achieve objectives of the Turant Customs program.

14. Difficulty, if any, faced in implementation of the Public Notice, or any suggestion as per para 13 above, may be brought to the notice of the Addl. /Joint Commissioner of Customs through email on commr-cusjdpr@gov.in.

(S.C.Agrawal)
Commissioner

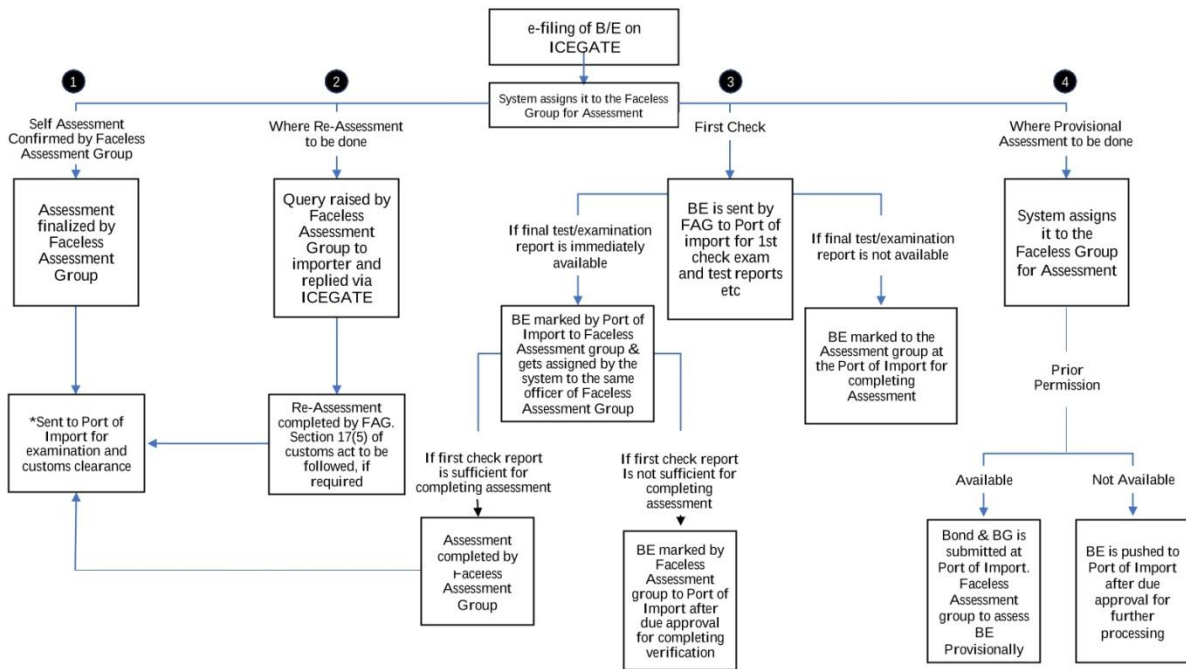
प्रतिलिपि सूचनार्थ एवं आवश्यक कार्यवाही हेतु:

1. मुख्य आयुक्त, सीमा शुल्क (निवारक), दिल्ली परिक्षेत्र, New Custom House, IGI Airport के पास, नई दिल्ली - 110037.
2. अपर आयुक्त/संयुक्त आयुक्त (का.एवं सत.), सीमा शुल्क (निवारक) आयुक्तालय, जोधपुर (मुख्यालय-जयपुर)
3. उप आयुक्त/ सहायक आयुक्त, कार्यालय अपर आयुक्त, सीमा शुल्क, जोधपुर
4. उप आयुक्त/ सहायक आयुक्त, सीमा शुल्क, ICD CONCOR, Jaipur/ Jodhpur/ Kota/ Kathuwas (Alwar), ICD Rajsico Jaipur/Jodhpur, ICD TDP Jodhpur, Air Cargo Complex Sanganer, Jaipur, JGSE, Diggi House, Jaipur, FPO Jaipur, LCS Munabao.
5. अधीक्षक(Systems), कार्यालय आयुक्त, सीमा शुल्क (निवारक) आयुक्तालय, जोधपुर मुख्यालय-जयपुर को विभागीय वेबसाइट पर अपलोड करने हेतु
6. सभी Trade Associations व अन्य सम्बन्धित को (as per mailing list).
7. गार्ड फाइल.

Annexure A

Sl No	SCENARIO	WORK-FLOW
1	First Check	Approved for First Check by Faceless Assessment Groups, goes to local shed (Port Verification Unit) for examination, comes back to Faceless Assessment Group for assessment.
2	Provisional Assessment	Where prior permission is available, Faceless Assessment Group to assess it. Bond and BG to be registered at local port of import. If no prior permission, BE to be sent to port of import for assessment.
3	Reassessment for valuation	Either through query and consent. Or in case First Check is given for valuation by CE etc., then like case 1.
4	Reassessment for Classification where testing is required	If ordered by Faceless Assessment Group as first check, then test memo to be sent by port of import and send back the BE to Faceless Assessment Group with test report. Alternately, can be sent to port of import for provisional assessment
5	First check but for provisional assessment	Approved for 1 st Check by Faceless Assessment Group but assessment cannot be finalised by Faceless Assessment Group for want of further inputs/ test reports. To be sent to port of import for provisional assessment.

Annexure B



* Any recalling or reassessment of BE after this stage will be dealt with at Port of Import