



वित्तमंत्रालय/ Ministry of Finance

राजस्वविभाग/ Department of Revenue

सीमाशुल्कआयुक्तकार्यालय/ Office of the Commissioner of Customs

कस्टमहाउस, नयीहारबरएस्टेट/ Custom House, New Harbour Estate

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C.No.VIII/48/90/2018-Cus.Pol.

Dated:09.09.2022

STANDING ORDER NO. 01 /2022

Subject: Recalling of RMS facilitated Bills of Entry by Appraising Groups without any reasons recorded in ICES system-reg.

Attention of all the officers of Customs House, Tuticorin is invited to the issue of recalling of RMS facilitated Bills of Entry by Appraising Groups without any reason recorded in ICES system and without following instructions contained CBIC Circular No. 43/2005 dated 24.11.2005.

2. It has been brought to the notice of office of the Commissioner of Customs, Custom House, Tuticorin that the process of recall wherein the approval of ADC/JC in charge of the Groups is required on a case to case basis (regardless of the reasons for recall) is causing delay in assessment. It has been learnt that the reasons for such recall are as under:

- i). Removal of 1978 duty structure being captured for CTH- 27101989
- ii).Detection of Bond/BG by system (which is otherwise not applicable).
- iii). Insertion/deletion of various Customs or IGST notifications.
- iv).Loading of value in sync with or IGST notifications. contemporaneous imports.
- v). Various amendments of quality, quantity, description LCL/FCL, weight UQC, unit price, CTH etc.
- vi).Change in Bond Amount
- vii). COO certificate benefit for Basic Duty.

3. CBIC Circular No. 43/2005-Cus dated 24.11.2005 regarding Assessment & Examination of RMS Facilitated Bills of Entry prescribed that RMS facilitated Bills of Entry should be interdicted only in specific cases with the reasons recorded in writing & not without prior approval of concerned ADC/JC of Customs. On going through the aforesaid reasons for recall, it is evident that reasons as discussed in para - 2, do not have any revenue implication, however, 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

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 a routine manner.

4. However, the appraising groups shall continue to take prior approval of the ADC/JC concerned for recalling RMS facilitated Bills of Entry to carry out amendments of a substantive nature having revenue implication such as amendment 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 Bills of Entries and, are also directed to ensure that specific reasons are invariably recorded in the System while recalling RMS Bills of Entry in specific, and non RMS Bills of Entry in general. No officer shall leave the "Reason Column" blank while recalling any bill of entry.

6. ADC/ JC i/c Groups should ensure that such cases are monitored on a regular basis by DC/AC in-charge of Groups and that the Groups maintain a register for Bills of Entry recalled for assessment, which is perused by JC/ADC of the concerned group on monthly basis and the report of the same shall be submitted before the undersigned.

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

14/6
29/9/22 ✓
(DINESH K. CHAKRAVARTHY)
COMMISSIONER OF CUSTOMS

To: i) All the Deputy/Assistant Commissioner of Customs,
Customs House, Tuticorin.
ii) Notice Board, EDI Section, Custom House, Tuticorin for uploading in
the website.

Copy Submitted to: The chief Commissioner of Customs(Prev.), Trichy.