

APPRAISING MANUAL

VOLUME - I

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\$ Introduction to the Manual:

Change is an integral part of human existence. This is more marked in the life of the Nation or any Institution. The Customs Department is not an exception. The winds of change are blowing, more so in the recent past. A change for the better, as a result of liberalization, of the economy is opening up. In order to achieve the free flow of goods, both Import & Export, the Rules and Regulations guiding the working of the Customs Department need to keep pace with the changing times. Reforms in the Economic Policy of the country have become a reality. In order that these reforms be meaningful, it is absolutely necessary that suitable changes be incorporated in the rules, which form the guidelines for the day-to-day functioning of the Customs department all over India. In order to meet this challenge the Chief Commissioner of Customs Bombay decided to simplify and update the existing manuals. It is needless to say that the manuals form the backbone for the various rules used in the daily working of the Customs department.

The existing manuals are in six volumes. The first two volumes are titled "Customs Appraising Manual", while the remaining four volumes are titled "Central Appraising Manual". The last update of this manual was done in 1989-90, and was published in the year 1990. The Calcutta Custom House compiled these manuals. These manuals, which became the guide for the day-to-day working of the Customs department, did not keep pace with the changing times. Hence many of its provisions have become obsolete, and therefore to be jettisoned. New and dynamic provisions have to be incorporated keeping in view the need of the hour. Much water seems to have flowed under the bridge since the last update of the manual. The mode of transportation of the goods by containerization has become the order of the day. The concept of break-bulk cargo seems to be of a bygone era. Further in the field of Exports the DEEC Scheme and 100% Export Oriented Units have emerged very strongly. Computerization has become a reality. In order to meet all these challenges it has become imperative to incorporate proper guidelines into the manual so that archaic or unrealistic provisions can be done away with. This will enable the smooth functioning of the department at the grass root level, where it matters the most. This manual is therefore made keeping in mind that an honest Importer/Exporter will have least hindrance while clearing their goods either on Import or Export. At the same time the loopholes are being plugged so that an unscrupulous person does not exploit the Rules framed in the manual. The whole exercise of updating the manual was done with this fact in view.

The Manual tries to incorporate the various standing orders and public notices and other instructions wherever possible to make it more meaningful with least ambiguity. The duties, responsibilities and the mode of working and the powers derived from the Customs act and other sources are lucidly enumerated so that the officers know the parameters within which they are to function. The most important aspect of this manual is that it is fed into the computer. Hence easy access is possible at all time. The Computerization of the manual also permits random access to the data. Hence if the user wishes to see the manual guidelines for a particular department he can do so directly without going page-wise as in the case of a book. Further by feeding the manual in the computer the updating of the manual can be done

easily. Hence this manual will never be obsolete. We present this manual to all the officers of customs.

Organisational pattern of the Customs Department.

MINISTRY OF FINANCE

CENTRAL BOARD OF EXCISE AND CUSTOMS.

Customs	Central Excise
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Customs				
Chairman				
Member Judicial 1	Member Anti- Smuggling 2	Member Customs 3	Member Budget 4	Member Exports 5

1. Member Judicial	
Director Review	Collector Of Customs Appeals

2. Member Anti-Smuggling				
Director General Revenue Intelligence				
Director Preventive Operation	Director Narcotics	Director Enforcement Foreign Exchange	Director Revenue Intelligence	Director Anti Evasion

3. Member Customs		
1. Director Customs	2. Principal Collector	3. Director Drawback

Principal Collector		
Collectors of Customs of that area	Director Training	Director Gen. Audit/Intel.
Under Respective Collectors		
Additional Collectors		
Deputy Collectors		
Assistant Collectors		
Appraisers & Examiners		

Routing Of Bill Of Entry		
Import Cargo		
By Sea Docks	By Air Air Cargo Complex	By Post Foreign Post Office
By Filing Bill Of Entry Or Transshipment Permit Under Section 53 To 56 Bill Of Entry		Through Postal Way Bill
Home Consumption B/E (White Colour) Under Section 45 To 49 Of C.A. 1962	Bond B/E (Yellow Colour) Under Section 57 To 73 Of C.A. 1962	

Bill Of Entry & Transshipment Permit	
Import Department	
Bond & Home Consumption B/E (1st Or 2nd Check) Section 12 To 25 Of C.A. 1962	Docks For T/P

Bill Of Entry	
Home Consumption B/E After Payment Of Duty Examination In Docks/Shed & Out Of Customs Charge For Delivery.	Bond B/E If 2nd Check After Examination, Permitted For Bonding.
If 1st Check After Examination Sent To Group For Assessment And Payment Of Duty. (Section 46 To 49 Of C.A. 1962.) (Home Consumption B/E Taken Over At Gate By Port Authority To Be Sent To Manifest Clearing Department For Closing I.G.M. (Duplicate Copy Of B/E).	If 1st Check After Examination Sent To Group For Assessment

Note: - T/P Cargo After Examination Superficially Is Sealed And Goods Transshipped.

Routing Of Shipping Bill				
Export Department				
Free S/Bill (White Colour)	Dutiable S/B (Yellow)	Drawback S/B (Green)	DEEC S/B (White)	Free Air S/B (Red)

Bond S/B		
Passing S/B For Indian Goods Under Section 50-51 Of C.A.1962 (1)	Transshipment Of Export Cargo Under Section 52-56 Of C.A.1962 (2)	Ex-Bond Goods For Export Under Section 65,65- 71 88 Of C.A.1962 (3)

(3) Ex-Bond Shipping Bill		
Same Goods	Manufactured Goods	Supply To Vessels

Under 69	Under 65/71	Under 88
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Shipping Bills				
Other Than Drawback			Drawback	
Free - Section 12,50,51 Of C.A.62	Dutiable Expo. Imported Goods Other Goods	Under DEEC	Under Section 74	Under Section 75

Shipping Bills

The Shipping Bills After Examination At The Docks Or Shed "Out Of Customs Charge" Is Given By Customs. The Steamer Agent Then Prepares the Export General Manifest By Taking Over All Shipping Bills After Loading The Cargo. All S/Bills Along With E.G.M. Sent To Manifest Clearing Department For Final Closing Of E.G.M. By Matching Original Copy Of Shipping Bill With The Duplicate S/Bill Received From Steamer Agents.

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