

**Report of the  
Comptroller and Auditor General  
of India**

**for the year ended March 2011**

**Union Government  
(Indirect Taxes – Customs)  
(Compliance Audit)  
No. 31 of 2011-12**

## TABLE OF CONTENTS

	<i>Chapter</i>	<i>Page</i>
<i>Preface</i>		<i>iii</i>
<i>Executive summary</i>		<i>v</i>
<i>Glossary of terms and abbreviations</i>		<i>vii</i>
<i>Customs receipts</i>	<i>I</i>	<i>1</i>
<i>Duty exemption/remission schemes</i>	<i>II</i>	<i>8</i>
<i>Incorrect assessment of customs duties</i>	<i>III</i>	<i>19</i>
<i>Incorrect application of General exemption notifications</i>	<i>IV</i>	<i>28</i>
<i>Mis-classification of goods</i>	<i>V</i>	<i>32</i>
<i>Annexure – I</i>		<i>37</i>