

Annexure - I
(Reference: Paragraph 1.75)

Lakh ₹

	Draft Audit Para	Field office name	Brief subject	Amount objected	Amount Accepted	Amount recovered	Name of the Commissionerate/DGFT/DC
1	B1	Delhi	Short levy of duty due to misclassification	7.85	7.85	8.80	ICD, Tughlakabad, New Customs House, New Delhi
2	B2	Delhi	Short levy of anti dumping duty on Opal Glassware	8.91	8.91	10.09	ICD, Tughlakabad, Delhi
3	B3	Delhi	Short levy of duty due to misclassification	21.90	21.90	113.10	NCH, IGI, Airport, New Delhi
4	B4	AP	Irregular availment of SAD exemption	12.88	12.88	13.67	Hyderabad-II
5	B5	AP	Short levy due to incorrect grant of exemption	26.39	26.39	26.39	Customs House, Vishakapatnam
6	B6	Mumbai	Non levy of anti dumping duty	7.61	7.61	7.70	JNCH, Mumbai
7	B7	Ahmedabad	Non levy of anti dumping duty	21.97	21.97	24.71	Kandla Customs
8	B8	AP	Non fulfillment of export obligation	33.21	33.21	33.21	JDGFT, Visakhapatnam
9	B9	Kochi	Short levy of duty due to grant of ineligible exemption	89.27	89.27	93.75	Customs House, Kochi
10	B10	Chennai	Short levy of anti dumping duty on import of carbon black	9.73	9.73	9.73	ICD, Tuticorin
11	B11	Chennai	Irregular grant of duty credit under VKGUY scheme	12.49	12.49	11.84	JDGFT, Chennai
12	B12	Chennai	Short levy of duty due to incorrect classification of steel articles for automobiles	8.36	8.36	7.44	Chennai (Sea)
13	B13	Mumbai	Short levy of duty due to incorrect grant of exemption	8.58	8.58	10.63	JNCH, Mumbai
14	B14	Mumbai	Non levy of duty on capital goods at the time of debonding of EOU	7.51	7.51	10.34	Pune-II
15	B15	Kochi	Ineligible credit in Served from India Scheme (SFIS) scrip	67.89	67.89	86.51	JDGFT, Kochi
16	B16	Bangalore	Short levy of duty due to misclassification	14.71	14.71	14.80	Bangalore Commissionerate
17	B17	Bangalore	Short levy of duty due to misclassification	7.79	7.79	7.05	Bangalore (Air)
18	B18	Chennai	Irregular grant of DEPFB credit on export of cotton yarn	14.88	14.88	18.01	JDGFT, Madurai

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19	B19	Chennai	Non levy of anti dumping duty on import of barium carbonate	32.67	32.67		Chennai (Sea)
20	B20	Chennai	Non-fulfillment of conditions of exemption notification thereby attracting levy of duty	35.18	35.18	12.61	LTU Chennai
21	B21	Mumbai	Incorrect application of rate of duty	8.13	8.13	4.28	JNCH, Mumbai
22	B22	Bangalore	Non-fulfillment of export obligation under Advance Licence Scheme	17.04	17.04	29.78	JDGFT, Bangalore
23	B23	Chennai	Non levy of anti dumping duty on Glass fiber and articles thereof	15.98	15.98	15.77	Chennai (Sea)
24	B24	Chennai	Short levy of duty due to incorrect classification of screw conveyors	24.98	24.98	24.98	Chennai (Sea)
25	B26	Delhi	Short levy of duty due to incorrect grant of notification benefit	20.64	20.64	22.02	ICD, Tughlakabad, Delhi
26	B27	AP	Non-collection of interest on duty amount short collected	14.89	14.89	14.89	Customs House, Vishakapatnam
27	B28	Delhi	Short levy of duty due to non-assessment of assessable value on the basis of high sea sale price	7.64	7.64	8.08	ICD Tughlakabad
28	B29	Delhi	Short levy of duty due to incorrect grant of notification benefit	7.79	7.79	7.93	NCH, New Delhi
29	B30	Delhi	Short levy of duty due to incorrect grant of notification benefit	8.07	8.07	6.01	ICD, Tughlakabad, New Delhi, ICD Patparganj, Delhi
30	B31	Delhi	Short levy of duty due to incorrect calculation of assessable value	7.70	7.70	7.71	ICD, Tughlakabad, Customs House, New Delhi
31	B32	Delhi	Short levy of duty due to adoption of incorrect currency	7.66	7.66	7.96	New Customs House, ICD Tughlakabad & ICD Patparganj
32	B33	Ahmedabad	Incorrect issue of zero duty EPCG authorisations for ineligible products	7.40	7.40	7.40	ICD, Sabarmati Ahmedabad
33	B34	Chennai	Short levy of duty due to incorrect classification of 'Peeling machine'	7.14	7.14	8.22	Chennai (Sea)
34	B35	Chennai	Short collection of duty due to misclassification of shaft assembly drive	17.73	17.73	17.73	Chennai (Sea)
35	B36	Delhi	Short levy of duty due to application of incorrect assessable value	8.56	8.56	5.05	ICD, Tughlakabad & Patparganj, Delhi & New Delhi
36	B37	Delhi	Short levy of duty due to application of incorrect assessable value	7.84	7.84	8.49	ICD, Tughlakabad & Patparganj, Delhi & New Delhi
37	B38	Ahmedabad	Short levy of duty due to incorrect application of rate of foreign exchange	21.3	21.38		Central Excise Commissionerate, Rajkot
38	B39	Ahmedabad	Incorrect exemption of special additional duty of customs	22.56	22.56	22.56	Customs House, MP & SEZ, Mundra

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39	B40	Delhi	Short/non levy of anti dumping duty	7.99	7.99	8.31	ICD, Tughlakabad, New Delhi , ICD Patparganj, Delhi
40	B41	Ahmedabad	Short levy of excise duty due to incorrect computation	43.38	43.38	44.79	Central Excise, Vadodara-I
41	B42	Ahmedabad	Incorrect availment of exemption on inputs utilised in excess of SION	9.41	9.41	15.98	Central Excise, Ahmedabad-I
42	B43	Kolkata	Non levy of duty despite violation of condition of notification	37.98	37.98	75.96	Kolkata (Port)
43	B44	Delhi	Short levy of duty due to misclassification of goods	7.71	7.71	8.14	ICD Tughlakabad, NCH, New Delhi
44	B45	Kolkata	Non fulfillment of export obligation due to irregular third party exports	17.24	17.24	30.01	RLA, Kolkata
45	B46	Mumbai	Non levy of anti dumping duty on polypropylene	21.35	21.35	21.35	JNCH, Mumbai
46	B47	Chennai	Short levy of duty due to misclassification	15.04	15.04		Chennai (Sea)
47	B48	Kolkata	Inadmissible payment of drawback	28.85	28.85	23.49	Kolkata (Port)
48	B49	Kolkata	Short levy due to incorrect classification	11.36	11.36		Kolkata (Port)
49	B50	Mumbai	Non levy of anti dumping duty	10.10	10.10	6.83	JNCH, Mumbai
50	B51	Mumbai	Non levy of anti dumping duty on STPP	31.73	31.73		JNCH, Mumbai
51	B52	Mumbai	Short levy of duty due to misclassification	39.47	39.47		JNCH, Mumbai
52	B53	Kolkata	Short debit of duty in EPCG licence due to misclassification	32.88	32.88	32.88	Custom House, Paradeep, Bhubaneswar-I
53	B54	Chennai	Grant of duty credit under SFIS on ineligible earnings	8.00	8.00	10.39	JDGFT, Chennai
54	B55	Bangalore	Short levy of duty due to misclassification	7.28	7.28	5.96	ACC, Bangalore
55	B56	Chennai	Short levy of duty due to misclassification	31.41	31.41	31.42	Chennai (Sea)
56	B57	Chennai	Short collection of duty due to non adoption of specific rate	10.3	10.30	11.59	Chennai (Sea)
57	B58	Bangalore	Non fulfillment of export obligation under advance authorisation scheme	8.30	8.30	8.30	RLA Bangalore
58	B59	Chennai	Short levy of duty due to misclassification of feeder cables	17.74	17.74	22.62	Chennai (Sea)

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59	B60	Kochi	Non achievement of export obligation	9.89	9.89	10.12	RLA, Thiruvananthapuram
60	B61	Mumbai	Excess payment of duty drawback dues to inclusion of agency commission in excess	15.16	15.16		ACC, Mumbai
61	B62	Mumbai	Short levy of duty due to misclassification	12.27	12.27		JNCH, Mumbai
62	B63	Mumbai	Irregular DTA sales	49.18	49.18		SEEPZ, SEZ Authorities Mumbai
63	B64	Mumbai	Non recovery of interest on delayed payment of duties	13.84	13.84	13.84	Pune-III
64	B65	Mumbai	Excess grant of duty free credit under TPS	11.90	11.90	10.73	ZJDGFT, Mumbai
65	B66	Mumbai	Incorrect calculation of eligible exports	31.42	31.42	68.07	RLA, Mumbai
66	B67	Hyderabad	Short levy of duty due to non levy of CVD	8.12	8.12	8.12	Customs House, Visakhapatnam
67	B68	Chennai	Short collection of duty due to misclassification of Aluminum tubes	12.63	12.63		Chennai (Sea)
68	B69	Delhi	Short levy of duty due to misclassification of goods	56.18	56.18	58.01	ICD, Tughlakabad, New Delhi
69	B70	Ahmedabad	Incorrect grant of exemption	438.00	438.00	438.00	Jamnagar Customs
70	B71	Bangalore	Non-fulfillment of export obligation under Advance Licence Scheme	16.59	16.59		RLA, Bangalore
71	B72	Chennai	Non fulfillment of conditions of exemptions notification for jobbing	144.93	144.93		Chennai (Air)
72	B73	Kochi	Non levy of additional duty of customs on import of mobile handset	26.20	26.20	11.21	CE, Cus& ST, Calicut
73	B74	Delhi	Short levy of duty due to non levy of CVD on RSP/MRP basis	7.63	7.63	7.89	ICD, Tughlakabad & New Customs House
74	B75	Chennai	Excess duty credit allowed under SFIS	7.95	7.95	20.19	JDGFT, Chennai
75	B76	Kolkata	Non fulfillment of export obligation against EPCG licence	123.00	123.00		RLA, Guwahati
76	B77	Kolkata	Non realisation of duty forgone against cancelled EPCG licence	20.70	20.70	36.43	RLA, Kolkata
77	B78	Jaipur	Non recovery of DEPB benefits and interest	18.94	18.94		RLA Jaipur
78	B79	Mumbai	Short levy of excise duty on DTA clearances	29.21	29.21	26.03	CE, Thane-I
79	B80	Chennai	Incorrect application of central excise exemption notification resulting in short levy of duty	11.87	11.87	11.87	Chennai (Sea)
80	B81	Kolkata	Short levy due to incorrect grant of exemption on betel nuts	9.61	9.61		Siliguri
81	B82	Kolkata	Short levy due to incorrect assessment of motor spirit/High speed diesel	634.00	634.00	788.00	Bhubaneswar-I
82	B83	Kolkata	Non imposition of safeguard duty	58.19	58.19		Kolkata (Port)
83	B84	Chennai	Short collection of duty due to incorrect levy of ad valorem rate of duty instead of specific rate	12.23	12.23	4.01	Chennai (Sea)
84	B85	Chennai	Short levy of duty due to misclassification of 'transmission	115.00	115.00	126.24	Chennai (Sea)

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85	B86	Chennai	Misclassification of 'Sensor assembly Airbags' leading to short levy of customs duty	35.36	35.36		Chennai (Sea)
86	B87	Chennai	Short collection of duty due to misclassification of Low Noise Block converters	25.36	25.36		Chennai (Sea)
87	B88	Delhi	Short levy of duty due to misclassification of goods	17.18	17.18	20.42	ICD, Tughlakabad, New Delhi
88	B89	Chennai	Short levy of duty due to misclassification of Santoprene	11.98	11.98	11.98	Chennai (Sea)
89	B90	Bangalore	Short levy of duty due to misclassification	7.22	7.22		ACC, ICD Bangalore
90	B91	Chennai	Grant of VKGUY duty credit on ineligible items	7.69	7.69	7.69	JDGFT, Chennai
			Total	3079.86	3079.86	2776.17	