Appendix 1 (Reference paragraph 1.5)

Organisational Structure of Audited entity

1. The Department of Revenue (DoR) of MOF functions under the overall direction and control of the Secretary (Revenue), coordinates matters relating to all the Direct and Indirect Union Taxes through two statutory Boards namely, the Central Board of Excise and Customs (CBEC) and the Central Board of Direct Taxes (CBDT) constituted under the Central Board of Revenue Act, 1963. Matters relating to the levy and collection of Customs are looked after by the CBEC.

2. In addition, DoR is also responsible for the Indian Stamp Act 1899 (to the extent falling within the jurisdiction of the Union), the Central Sales Tax Act 1956, the Narcotic Drugs and Psychotropic Substances Act 1985 (NDPSA), the Smugglers and Foreign Exchange Manipulators (Forfeiture of Property) Act, 1976 (SAFEM (FOP) A), the Foreign Exchange Management Act, 1999 (FEMA) and the Conservation of Foreign Exchange and Prevention of Smuggling Activities Act, 1974 (COFEPOSA), the Prevention of Money Laundering Act, 2002 (PMLA) and the attached/ subordinate offices for intelligence, enforcement, ombudsman and quasi judicial functions.

Central Board of Excise and Customs.

3. Central Board of Excise & Customs (CBEC) deals with the tasks of formulation and implementation of Customs, Central Excise and Service Tax laws and procedures aimed at:

a. realizing the revenues in a fair, equitable, transparent and efficient manner
b. administering the Government's economic, taxation and trade policies in a pragmatic manner
c. facilitating trade and industry by streamlining and simplifying Customs, Central Excise and Service Tax processes and helping Indian business to enhance its competitiveness
d. ensuring control on cross border movement of goods, services and intellectual property
e. creating a climate for voluntary compliance by providing information and guidance

Department of Commerce

4. The basic role of the Department is to facilitate the creation of an enabling environment and infrastructure for accelerated growth of international trade. The Department formulates implements and monitors the Foreign Trade Policy (FTP) which provides the basic framework and a strategy to be followed for promoting trade which is measured as per its RFD. The Trade Policy is periodically reviewed to incorporate changes necessary to take care of emerging economic scenarios both in the domestic and international economy. Besides, the department is also entrusted with the responsibility of Trade Agreements, commercial relations, Special Economic Zones, state trading, export promotion and trade facilitation, development and regulation of certain export oriented industries and commodities. The

Department has various attached Offices, subordinate Offices/ organizations under its administrative control i.e. Directorate General of Foreign Trade (DGFT), Directorate General of Anti-Dumping &Allied Duties (DGAD) and Office of Development Commissioner of Special Economic Zones (SEZs).

Appendix-2 (Paragraph Reference 1.5)

Tariff policy and environment in last one decade

1 In the mid-1980, the tariff rates of Customs duties were very high and the structure was complex. The Government in its Long-Term Fiscal Policy (LTFP-1985-86) emphasized the need to reduce tariffs, apply fewer and more uniform rates, reduce and eventually eliminate quantitative restrictions on imports. This was applied selectively by rationalising the rates for specific industries such as capital goods, drug intermediates, and electronic goods. However, contrary to the LTFP recommendations, tariffs continued to be raised for revenue reasons, the weighted average rate increasing from 38 percent in 1980–81 to 87 percent in 1989–90. By 1990–91, the tariff structure ranged from 0 to 400 percent. More than 10 percent of imports were subject to tariffs of 120 percent or more. Wide-ranging exemptions were granted outside the budgetary process, further complicating the system and rendering it ad hoc.

Box 2: Summary of Tariff policy changes in India

FY 90–FY 97

QRs replaced by tariffs. Maximum tariffs reduced from 400% in 1990/91 to 65% in 1994, 50% in 1995; average duty from 50% to 27% during the same period.

FY 98–FY 05

Maximum tariff rate reduced from 355% in FY 90 to 45% in FY 97, 40% in FY 99, 35% in FY 2000 (38.5% with 10% surcharge).

Quantitative restrictions on imports removed in stages beginning FY 92, finally abolished in FY 01

Tariff rates for industrial goods reduced from a weighted average of 80% in FY 92 to around 20% in FY 05; converged to ASEAN levels (10%) by FY 09.

2 The focus on customs duty is mainly for the following reasons:

a. The need to increase overall tax revenues.
b. Increase in Exports to earn foreign exchange to pay for countries critical inputs.
c. Consumer protection.
d. Import substitution and protection to the domestic industry.
e. Controlling illegal trade of restricted items.

3 The reform of import duties in earnest began in FY 92 when all duties on non agricultural goods above 150 percent were reduced to this level. This “peak” rate was lowered over the next four years to 50 percent, and then to 40 percent in FY 98, 30 percent in FY 03, 25 percent in FY 04, 20 percent in FY 05 (January 2004), 15 percent in FY 06, 12.5 percent in FY 07 and finally to 10 percent in FY 08. It is important to note that these reductions were not mandated by any WTO requirements as India’s applied rates are considerably below the bound rates. And the duty reductions were made even for unbound items. Table below gives a broad view as to where we stand in terms of tariffs.

Cross-Country Tariff Rates (not including CVD, countervailing duty)

Country	Average	TWA	Binding coverage
India	13	6.9	73.8
Argentina	12.6	12.2	100
Australia	2.8	3.9	97.1
Brazil	13.7	10	100
Canada	3.7	3.4	99.7
Malaysia	8.0	5.1	84.3
Pakistan	13.9	9.8	98.7
Singapore	0	0	100
United States of America	3.5	2.0	2.1

Source: WTO world tariff profile 2011. (All figures are in %)

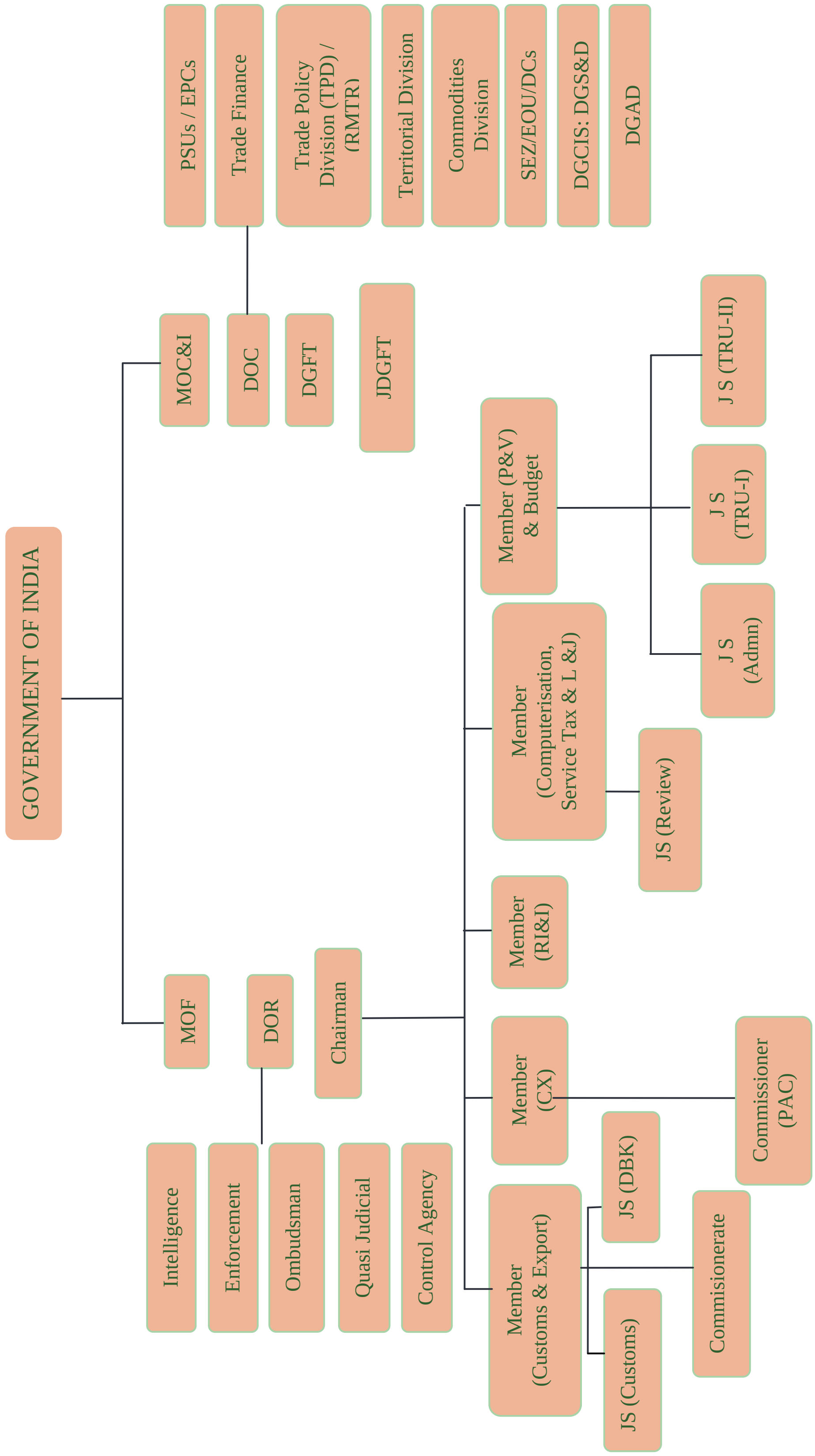
4 With a peak non-agriculture tariff of 10% and a simple average (at 8 digits) of 9.1% we have now reached the tariffs prevailing in ASEAN countries with relatively higher tariff levels in this category. Gains in efficiency and competitiveness in industry and services could be maximized by providing a level playing field to producers competing with imports as well as to exporters.

5 Agricultural tariffs, at a simple (8 digit) average of 36.8%, remain relatively high. This is apparently due to livelihood issues that are present in India, but not in middle income or higher income OECD countries.

Customs Tariff rates and value of imports

6 Trade agreements (bi lateral, regional and multilateral) have further reduced tariffs. Though peak rate of customs duty for Non Agricultural products remained static at 10% during FY 08 TO FY 12, however, Customs revenue growth is not commensurate with the growth of value of imports during the same period.

Appendix -3 (Paragraph Reference 1.6)



Appendix 4: (Reference Paragraph 1.13)

Appendix :	**Peak rate of Customs Duty, Value of imports and Customs Duties collected**					
Year	Peak Duty rate	Reduction %age	Customs Receipts (₹ Cr.)	Growth rate %	value of Imports	Growth rate %
FY 03	30.00	5.00	44912	12.01	297206	21.21
FY 04	25.00	5.00	48613	8.42	359108	20.83
FY05	20.00	5.00	57610	18.47	501065	39.53
FY 06	15.00	5.00	65067	12.94	660409	31.80
FY 07	12.50	2.50	86327	32.67	840506	27.27
FY 08	10.00	No change	104119	20.61	1012312	20.44
FY 09	10.00	No change	99879	-4.07	1374436	35.77
FY 10	10.00	No change	83324	-16.58	1363736	(-)0.78
FY 11	10.00	No change	135813	62.99	1683467	23.45
FY 12	10.00	No change	149876	10.35	2344772	39.28

Source: Union Budget, Finance Accounts, Audit Reports

APPENDIX 5: (Reference Paragraph 1.14)
Central Sales Tax

(Cr.₹)

Sr. No.		FY 01	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11
(i)	CST	8371	11424	11730	10457	13037	13968	16200	18613	18389	17048	19230
(ii)	SAD	2442	3269	NA	3595	4083	NA	NA	10595	13165	14095	18288
(iii)	SAD as % of CST	29.17	28.62	NA	34.38	31.32	NA	NA	56.92	71.59	82.68	95.10

CST: {(FY 011-FY 01)/FY 01)}*100 =129.72 Average Decadal Growth of CST = 129.72/11 = 11.79

SAD: {(FY 11-FY 01)/FY 01)}*100 = 648.89; Average Decadal Growth of SAD = 648.89/11 = 58.99

Range = 95.10 in FY 11 – 28.62 in FY 02 = 66.48

Average annualised growth in CST/SAD ratio:

FY 11-FY 01)/11xFY 01 = 0.20.

Appendix 6: (Paragraph Reference 1.15)

Central Excise receipt vis-a-vis Additional Duty of Customs receipts during FY 01 to FY 11

(Cr.₹)

Sr. No.		FY 01	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11
(i)	Excise Duty	72555	82310	90774	99125	111226	117613	123611	108613	102991	132000	138372
(ii)	Addl. Duty of Customs(CVD)	16582	14409	15936	16368	22110	29750	38035	46935	46015	33435	51065
(iii)	CVD as % of Excise duty	22.85	17.51	17.56	16.51	19.88	25.29	30.77	43.21	44.68	25.33	36.90

Average of (iii): 27% ranging from 16.51% (FY 04) to 44.68 (FY 09)
Median of (iii) value: 25%; Modal of (iii) value: 25%
Range: 28.17%
Average Annualised growth: 8.24 %
Average Decadal Industrial growth: 8%
CVD growth:=(51065-16582)/(11X16582)X100 = 18.90 %

Appendix 7: (Paragraph Reference 1.17)

Balance of Payments- Petroleum Products

	Imports	**Exports**	**Bal. of Payment**
YEAR	**VALUE**	**VALUE**	**Cr.₹**
FY 01	71,496.52	8,645.47	-62851.05
FY 02	66,769.86	10,106.58	-56663.28
FY 03	85,367.00	12,469.22	-72897.78
FY 04	94,520.00	16,397.44	-78122.56
FY 05	134,094.00	31,404.15	-102689.85
FY 06	194,640.00	51,532.80	-143107.20
FY 07	258,571.76	84,520.15	-174051.61
FY 08	258,571.76	114,191.68	-144380.08
FY 09	419,945.62	123,397.91	-296547.71
FY 10	411,649.06	132,899.02	-278750.04
FY 11	482,281.69	188,778.97	-293502.72
FY 12(P)	742,762.47	265,818.71	-476943.76

Source: EXIM DATA, Ministry of Commerce, DGCIS-Kolkata

Appendix 8: (Reference Paragraph: 1.17)
Trade balance - Gold, Silver, Gems and Pearls, precious stones etc lakh ₹

Sl No.	Year	Value of import (Gold silver etc)	Value of export (Gold silver etc)	Trade balance (Col.4-Col.3)	Total import (All products)	Total export (All products)
1	FY 03	5069572	4400225	-669347	29720587	25513718
2	FY 04	6504451	4945106	-1559344	35910766	29336675
3	FY 05	9338735	6486410	-2852325	50106454	37533953
4	FY 06	9160414	7020873	-2139541	66040890	45641788
5	FY 07	10224988	7278416	-2946572	84050613	57177929
6	FY 08	10645199	7976309	-2668890	101231169	65586352
7	FY 09	19701503	12882692	-6818811	137443555	84075506
8	FY 10	21824846	13814830	-8010017	136373555	84553364
9	FY 11	35039643	19890767	-15148876	168346696	114292192
10	FY 12	43459846	22629094	-20830752	234546324	146595940
	Total	175429119	110825285	-64603834	1068290583	711209214

Source: EXIM DATA, Ministry of Commerce, DGCIS-Kolkata

Appendix 9: (Reference Paragraph 1.17)

YEAR	FDI Million US $	As % of GDP
FY 01	5477.64	0.66
FY 02	5629.67	0.90
FY 03	4321.08	0.74
FY 04	5777.81	0.78
FY 05	7621.77	0.78
FY 06	20327.76	1.39
FY 07	25505.59	1.29
FY 08	43406.30	2.42
FY 09	35595.90	2.97
FY 10	24159.20	1.85
FY 11	31554.03	2.07

Appendix 10 (Reference Paragraph 1.17)
Exchange rate of the Indian rupee vis-à-vis the SDR, US dollar, Pound, Sterling, D.M. / Euro and Japanese Yen
(Calendar Year – Annual Average)

(Rupees per unit of foreign currency)					
Year	**SDR**	**US Dollar**	**Pound Sterling**	**Deutsche Mark/Euro**	**Japanese Yen**
FY 01	60.0782	47.1857	67.9826	42.2869	38.8674
FY 02	62.9532	48.5993	73.0028	45.9261	38.8722
FY 03	65.2192	46.5818	76.0974	52.6603	40.2047
FY 04	67.1053	45.3165	82.9983	56.3259	41.8941
FY 05	65.1404	44.1000	80.2530	54.8993	40.1020

FY 06	66.6775	45.3070	83.5115	56.9279	38.9752
FY 07	63.2756	41.3485	82.7218	56.6019	35.1348
FY 08	68.6477	43.5049	80.1362	63.7403	42.3079
FY 09	74.5880	48.4049	75.7282	67.3928	51.8119
FY 10	69.7509	45.7262	70.6912	60.6683	52.1669
FY 11	73.6424	46.6723	74.7736	64.8794	58.6244
Note: 1) The exchange rate for Japanese Yen is in Rupees per 100 Yen. 2) The Euro replaced the Deutsche Mark w.e.f. January 1, 1999. source: RBI					

Appendix 11: (Paragraph Reference 1.34)

Number of Formal approvals	579	
Number of notified SEZs (As on 17.01.2013)	384 (out of 579) + (7 Central Govt. +12 State/Pvt. SEZs)	
No. of valid in Principle Approvals	49	
Operational SEZs (As on 30th September 2012)	160 (Break up: 17 are multi product SEZs, remaining are IT/ITES, Engineering, electronic hardware, textiles, Biotechnology, Gem & Jewellery and other sector specific Special Economic Zones)	
Units approved in SEZs (As on 30th September 2012)	3,622	
Land for SEZs	Notified SEZs	Formally Approved (FA) incl. notified SEZs
	45,378 Hectare	66,882 Hectare
	Land is a state subject land for SEZs is procured as per the policy and procedures of the respective State Governments.	
INVESTMENT (As on 30th September 2012)	Incremental Investment	Total Investment
SEZs Notified under the Act	₹1,99,332.54 Cr.	₹1,99,332.54 Cr.
State/Pvt. SEZs set up before 2006	₹6,487.52 Cr.	₹8,243.83 Cr.
Central Government SEZs	₹8,939.84 Cr.	₹11,219.04 Cr.
Total	₹2,14,759.90 Cr.	₹2,18,795.41 Cr.
EMPLOYMENT (As on 30th September 2012)	Incremental Employment	Total Employment
SEZs Notified under the Act	6,44,000 persons	6,44,000 persons
State/Pvt. SEZs set up before 2006	71,466 persons	83,934 persons
Central Government SEZs	95,820 persons	2,18,056 persons
Total	8,11,286 persons	9,45,990 persons

Source: www.sezindia.nic.in

Appendix 12 (Reference Paragraph 1.39)

Recent facilitation Measures in Customs

1 **ICEGATE**: E-Commerce Portal of Central Board of Excise & Customs ICEGATE (Indian Customs EDI Gateway) is an e-commerce portal of the Indian Customs which offers services such as e-filing of Bills of Entry (Import Goods Declaration); Shipping Bills (Export Goods Declaration); and EDI between Customs and its Trade Partners for IGM, EGM, Customs Duty Payment and Drawback Disbursal through electronic messages.

The Indian Customs EDI system (ICES)

2 The Indian Customs EDI system (ICES 1.5) is a workflow automation system which facilitates paperless processing of documents for import and export consignments through the computer system. Under the system, the documents move from one officer to another electronically through the Computer System to eliminate paperwork, facilitate faster processing and simplify the whole procedure, thereby, consuming less time.

3 The Indian Customs EDI system (ICES) designed and developed by National Informatics Centre (NIC) for Central Board of Excise and Customs (CBEC) for facilitating better management of Custom Activities. The application was created with the intention of facilitating paperless trade in the country.

Accredited Client Program (ACP)

4 An ACP (Accredited Client Program) was introduced in 2005 concurrently with introduction of Risk Management System (RMS). The objective of the program is to provide assured facilitation to importers who show good track record and compliance. Presently, there are nearly 280 ACP importers at present covering 13% of the total imports. The imports by ACP clients are normally exempt from assessment of duty and examination of goods. Recently, the coverage of the Program has been expanded by recognizing status holders, star trading houses under the Foreign Trade Policy as an eligible category for grant of ACP status. The assured facilitation needs extension to all importers with some cost benefit analysis on Self assessment.

Authorized Economic Operator

5 An Authorised Economic Operator (AEO) programme has been developed pursuant to guidelines of the World Customs Organisation's (WCO) ADOPTION OF safe FoS (Framework of Standard) in 2005. The Indian AEO programme launched by the CBEC in August 2011 and DGICCE was designed as the Nodal Office for implementation of the programme. ADG (DGICCE) HWQ Delhi is the programme implementation Manager. This programme provides businesses with an internationally recognized quality mark that will indicate their secure role in the international supply chain, Efficiency of procedures and record keeping and their compliant nature.

An entity with an AEO status therefore, be considered a secure trader and a reliable trading partner by Indian Customs as per the guidelines. The AEO programme is for different categories of economic operators such as Importers, Exporters, Customs House agents etc.

The benefits provided to AEO clients are:

a. Importers:

I. Reduced examination and inspection with higher facilitation that that available to ACP clients

II. Acceptance of pre-arrival import declarations;

III. Reduced bank guarantee not exceeding 5 percent of the bond amount.

b. Exporters

I. Reduced percentage of examination;

II. Acceptance of export declarations without bringing goods into Customs area.

c. **Warehouse Owners**:

I. Faster approvals for new warehouse;

II. Reduced bank guarantee to the extent of 5 percent of duty liability;

III. Reduced audit.

d. **Custom House Agents**:

I. Benefit of extended validity period of licences granted under regulation 2009 till the time hold valid AEO authorization;

II. Exemption from renewal fee ;

III. Acceptance of pre-arrival import declarations for client importers.

e. **Logistics Providers (Carriers/ Forwarders)**:

I. Transit of goods without case by case permissions;

II. Transit of goods without Customs escort;

III. Benefits of waiver of bank guarantee in case of transshipment of goods under Goods Imported Regulations 1995. Facility of execution of a single running bond.

Self Assessment

6 Self Assessment of Customs duty by importers or exporters was introduced vide Finance Act, 2011. This is paradigm shift away from assessment by Departmental officers to a trust based system of self- assessment. The objective is to expedite release of imported / export goods. An electronic Risk Management System (RMS) that identifies risky consignments for assessment or examination or both ensures the interest of revenue in terms of ensuring correct declarations and duty payment. This is supported by a comprehensive audit at the premises of an importer or exporter. An immediate result of the shift to Self Assessment is the decision to increase the facilitation level of consignments imported through Air, Sea and Inland Container Depots (ICDs) from the present 60%, 50% and 40% to 80%, 70% and 60%, respectively. Thus, ordinarily majority of imported goods would be cleared without Customs intervention. Self Assessment is a major trade facilitation measures that would result in significant reduction in the time taken for clearance of imported/export goods through Customs and associated transaction costs.

On Site Post Clearance Audit (OSPCA) Scheme

7 In accordance with the legal provisions introduced vide the Finance Act, 2011 a scheme of 'On Site Post Clearance Audit' (OSPCA) has been implemented w.e.f. 1 October, 2011 in case of the importers registered under the Customs. After introduction of OSPCA, on one hand Customs Department had effectively stopped the audit of ACP clients, while on the other the OSPCA scheme had not picked up. During FY 12, audit of only 51 out of 260 ACP clients was done. This may lead to leakage of revenue, in case of under assessments of imports.

Risk Management System (RMS)

8 RMS, an electronic system, interdicts import declarations (goods) on the basis of pre-defined risk parameters, which are then subject to assessment or examination or both. Other declarations (goods) are allowed clearance without examination and assessment. The present version of RMS (RMS 3.1) compatible with ICES 1.5 was launched on 4 June, 2010 and it provides the following benefits to the trade:

a. Encourage voluntary compliance;
b. Reduced dwell time;
c. Reduces transaction costs; and
d. Facilitates just-in-time operations and improves supply chain management.

Broad basing RMS to include all air, sea and land ports is important and achievable with the present level of technology. It is important because it can take care of the modus operandi of system violators.

Refund of 4% SAD

9 For expeditious sanction and refund of 4% SAD, the procedures applied in general and especially for ACP importers have been simplified for sanction of refund without pre-audit within a fixed time of 30 days. Further, the utilization of refund of 4% SAD paid through different scrips such as DEPB/Reward Schemes has been relaxed by allowing manual registration of such scrips.

Transactions Valuation methods

10 The Customs valuation (Determination of Value of Imported Goods) Rules, 2007, based on WTO Valuation Agreement, consist of rules providing six methods of valuation ultimately to highlight the outliers.

The methods of valuation for customs methods are as follows:

a. Transaction value of imported goods
b. Transaction value of identical goods.
c. Transaction value of similar goods.
d. Deductive value which is based on identical or similar imported goods sold in India.
e. Computed value which is based on cost of manufacture of goods plus profits.
f. Residual method based on reasonable means and data available.

Appendix 13: Investigations done by Dte. General of Safeguards
(Reference Paragraph 1.55)

Year	FY 01	FY 02	FY 03	FY 04	FY 05	FY 06	FY 07	FY 08	FY 09	FY 10	FY 11	FY 12	TOTAL
No. of cases	2	3	1	1	0	0	0	1	4	2	1	4	19
No. of active SGs									1		1	4	6

APPENDIX 14: DUTY-EVASION CASES DETECTED BY DRI (SCHEME-WISE)
(Reference Paragraph 1.59) (Cr.₹)

S. No	SCHEME	FY 08		FY 09		FY 10		FY 11		FY 12	
		NO. OF CASES	DUTY	NO. OF CASES	DUTY	NO. OF CASES	DUTY	NO. OF CASES	DUTY	NO. OF CASES	DUTY
1	Undervaluation	207	192.6	144	509.33	105	166.18	197	132.12	186	496.20
2	Mis-declaration	63	31.26	66	100.76	100	215.24	91	110.19	129	861.93
3	Misuse of DEEC/ Advance licence	10	93.14	5	22.71	10	5.66	18	264.62	1	0.10
4	Mis-use of DEPB	9	16.20	12	7.60	21	7.40	34	3.80	26	23.93
5	Mis-useof EPCG	1	3.65	23	67.20	3	0.90	10	3.33	6	25.72
6	Mis-use of EOU/EPZ/SEZ	6	83.35	7	34.75	9	3.28	4	0.04	6	9.66
7	Mis-use of End-Use& Other Notn .	29	84.44	17	145.16	15	24.60	26	100.55	56	309.20
8	Drawback	37	12.82	7	21.80	38	91.76	102	81.42	13	25.93
9	Others	72	209.00	59	619.28	90	100.21	99	130.4	104	88.85
	Total	434	726.46	340	1528.59	391	615.23	581	826.47	527	1841.52

APPENDIX 15: SEIZURES OF SPECIFIED COMMODITIES (Reference Paragraph 1.60)

Cr.₹

S. NO	Commodity	FY 07		FY 08		FY 09		FY 10		FY 11	
		ALL INDIA	DRI	ALL INDIA	DRI	ALL INDIA	DRI	ALL INDIA	DRI	ALL INDIA	DRI
I	GOLD	2.44	0.28	2.99	0.59	5.39	2.50	27.46	13.95	9.34	0.25
II	FOREIGN CURRENCY	14.02	0.80	11.16	0.01	8.32	1.09	3.79	0.39	3.83	1.36
III	NARCOTIC DRUGS	62.00	16.35	65.32	12.1	64.69	14.11	116.23	37.52	58.33	16.72
IV	ELECTRONIC ITEMS	30.36	6.36	64.71	22.1	31.69	14.12	120.03	13.94	167.04	21.49
V	COMPUTERS/PARTS	32.04	5.92	6.92	1.55	127.40	117.60	15.95	7.28	5.29	2.26
VI	FABRIC/SILKY YARN ETC	12.05	11.10	193.10	30.1	435.14	19.20	71.95	30.74	187.70	36.45
VII	BEARINGS	1.25	0	0.39	0.38	0.64	0	0.66	0	0.14	0
VIII	DIAMONDS	17.36	6.12	12.26	1.83	9.09	3.85	13.83	7.77	11.52	1.00
IX	INDIAN CURRENCY	40.19	31.37	1.65	0.34	4.30	1.67	3.95	2.06	2.11	1.16
X	WATCHES/PARTS	4.43	3.27	2.47	0.53	2.07	0.35	0.82	0	4.31	3.06
XI	MACHINERY/PARTS	48.41	33.47	230.00	176.00	86.51	78.51	480.20	9.58	249.76	106.61
XII	VEH./VESS./AIRCRAFTS	42.32	16.81	41.05	22.30	72.04	10.63	69.98	39.78	24.89	1.13
XIII	INDIAN FAKE CURRENCY	1.59	1.42	1.50	1.55	2.00	1.87	0.65	0.55	1.81	1.50
XIV	MISC./OTHER	380.70	244.10	387.60	366.00	707.52	480.89	1231.00	516.61	1749.63	620.27
	TOTAL	**689.16**	**377.40**	**1021.00**	**635.00**	**1556.80**	**746.39**	**2156.50**	**680.17**	**2475.70**	**813.26**

Appendix 16 (Reference paragraph 1.77)

Performance Reviews carried out during the period FY 02 to FY 12.

I. Indian Customs Electronic Data Interchange Systems (ICES)
II. Non realisation of Foreign Exchange
III. Non disposal/delay in disposal of seized, confiscated and detailed goods
IV. End use exemption notifications issued under Section 25(1) of Customs Act, 1962.
V. Software technology parks (STP) scheme
VI. Working of inland customs bonded (public/private) warehouses.
VII. Import general manifest (IGM)/export general manifest (EGM)
VIII. Inland container depots (ICD)
IX. Recovery of arrears of revenue
X. Provisional Assessment
XI. Advance licensing scheme/Duty exemption entitlement certificate (DEEC)
XII. Hundred percent Export oriented units (EOUs)
XIII. Adjudication and appeal cases
XIV. Promotional measures
XV. Target plus scheme
XVI. Special economic zones (SEZs)
XVII. Indian customs electronic data interchange system (ICES)
XVIII. Project imports
XIX. Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof, imitation jewellery, coin (Ch. 71 of CTH)
XX. Duty Drawback Scheme
XXI. Export Promotion Capital Goods Scheme
XXII. Deemed Export and reimbursement of Central Sales Tax (CST) to STP/EHTP units.