

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

for the year ended March 2012

Union Government
Department of Revenue –Customs
(Compliance Audit)
No.14 of 2013

TABLE OF CONTENTS

	Chapter	Page
<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 revenue</i>	<i>I</i>	<i>1</i>
<i>Duty exemption/remission schemes</i>	<i>II</i>	<i>24</i>
<i>Incorrect assessment of customs duties</i>	<i>III</i>	<i>34</i>
<i>Incorrect application of General exemption notifications</i>	<i>IV</i>	<i>40</i>
<i>Mis-classification of goods</i>	<i>V</i>	<i>42</i>
<i>Annexure – I</i>		<i>45</i>
<i>Appendices</i>		<i>51</i>