

Annexure - I
(Reference: Paragraph 1.29)

(lakh ₹)

Sl No.	Draft Audit Paragraph	Field office name	Brief subject	Amount objected	Amount Accepted	Amount recovered	Name of the Commissionerate/DGFT/DC
1	B1	Delhi	Non levy of anti dumping duty	12.40	12.40	12.20	ICD, Patparganj
2	B2	Delhi	Short levy of duty due to misclassification	60.28	60.28	68.58	ICD, Patparganj
3	B3	Chennai	Non levy of safeguard duty	24.12	24.12	28.17	Chennai (Sea)
4	B4	Chennai	Short levy of duty due to misclassification	26.02	26.02	29.96	Chennai (Air)
5	B5	Delhi	Short levy of duty due to incorrect grant of notification benefit	14.76	14.76	15.58	ICD, Patparganj
6	B6	Delhi	Short levy of duty due to misclassification	7.99	7.99	7.66	ICD, Patparganj
7	B7	Delhi	Short levy of duty due to misclassification	16.74	16.74	8.06	ICD, Tughlakabad
8	B8	Chennai	Short levy of duty due to misclassification	42.30	42.30	22.73	Chennai (Sea)
9	B9	Chennai	Short collection of duty due to misclassification	15.25	15.25	16.97	Chennai (Sea)
10	B10	Chennai	Short collection of duty due to misclassification	9.18	9.18	11.42	Chennai (Air)
11	B11	Chennai	Non levy of duty due to misclassification	31.68	31.68	38.16	Chennai (Sea)
12	B12	Chennai	Short collection of duty due to misclassification	80.37	80.37	57.13	Chennai (Sea)
13	B13	Chennai	Short collection of duty due to misclassification	13.30	13.30	15.47	Chennai (Sea)
14	B14	Delhi	Short levy of additional duty due to incorrect grant of notification benefit	11.56	11.56	11.32	ICD, Tughlakabad
15	B15	Bangalore	Excess duty credit under SFIS scheme	34.04	34.04	34.04	JDGFT, Bangaluru
16	B16	Bangalore	Non levy of anti dumping duty on domestic tariff area sales	17.47	17.47	22.93	Commissioner of Central Excise, Bangalore -1
17	B17	Ahmedabad	Short debit of customs duty in EPCG licence due to misclassification	14.39	14.39	16.04	Custom Hosue, Jamnagar

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SI No.	Draft Audit Paragraph	Field office name	Brief subject	Amount objected	Amount Accepted	Amount recovered	Name of the Commissionerate/DGFT/DC
18	B18	Ahmedabad	Short levy of duty due to incorrect application of basic customs duty rate	52.44	52.44	63.15	Custom House, Dahej
19	B19	Ahmedabad	Short levy of duty due to misclassification and irregular grant of duty exemption	13.93	13.93	15.23	Custom House, kandla
20	A4	Hyderabad	Excess grant of duty credit under W UY scheme	14.65	14.65		JDGFT, Hyderabad
21	A6	Chennai	Short collection of duty due to misclassification	17.55	17.55		Chennai (Sea)
22	A7	Bangalore	Non-fulfillment of export obligation in respect of EPCG licence	18.36	18.36		ICD, Bangaluru
23	A9	Ahmedabad	Non levy of duty on used drums/IBC tank cleared in DTA	29.52	29.52	32.78	W pi
24	A10	Mumbai	Short levy of duty due to misclassification	11.94	11.94		JNCH, Mumbai
25	A13	K olkata	Short levy due to irregular assessment of DTA sale	17.62	17.62	3.86	Dy. Commissioner of Customs, Falta SEZ
26	A14	Delhi	Short levy of duty due to misclassification	7.62	7.62	2.88	New Custom House & ICD Patparganj
27	A15	K chi	Non-fulfillment of export obligation	26.49	26.49	44.34	JDGFT, K chi
28	A18	Chennai	Short levy of duty due to misclassification	19.69	19.69	1.36	Chennai (Sea) Customs
29	A20	Chennai	Short levy of customs duty due to incorrect grant of concessional rate of duty	14.52	14.52	8.67	Chennai(Sea) Customs
30	A21	Chennai	Short levy of customs duty due to misclassification	89.57	89.57	8.03	Chennai (Sea)Customs
31	A22	Chennai	Short levy of basic customs duty due to misclassification	19.67	19.67		Chennai (Sea) Customs
32	A23	Chennai	Short levy of customs due to incorrect application of exemption notification	16.31	16.31	17.00	Chennai (Sea) Customs
33	A24	Chennai	Non levy of additional duty of customs due to misclassification	28.77	28.77	15.37	Chennai (Sea) Customs

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34	A26	Chandigarh	Irregular grant of duty credit scrip under served from India scheme	12.43	12.43	12.43	JDGFT, Ludhiana
35	A27	Delhi	Short levy of duty due to incorrect declaration of quantity	13.80	13.80	14.82	Delhi Commissionerate, ICD/TB.
36	A28	Chennai	Short levy of customs duty due to misclassification	8.06	8.06	9.01	Chennai (Sea) Customs
37	A29	Delhi	Short levy of duty due to incorrect calculation of assessable value	8.10	8.10	8.25	ICD Tughlakabad. ICD Patparganj & New Custom House
38	A30	Bangalore	Non fulfillment of export obligation under EPCG scheme	11.75	11.75		The Additional Commissioner of Customs, Inland Container Depot, Bangalore
39	A34	Kolkata	Non recovery of drawback for failure to realize export proceeds	37.87	37.87		Customs (Airport), Kolkata
40	A37	Mumbai	Non levy of additional duty of customs	15.61	15.61		JNCH, Mumbai
41	A40	Lucknow	Non recovery of duty drawback	29.93	29.93		ICD Chakeri, Anpur
42	A41	Delhi	Short levy of duty due to incorrect calculation of assessable value	8.10	8.10	2.45	ICD Tughlakabad & New Custom House
43	A42	Bangalore	Non fulfillment of export obligation under Advance Authorization Scheme	37.77	37.77	37.77	ACC, Bangalore
44	A43	Kochi	Application of incorrect rate of exchange and grant of ineligible exemption	8.11	8.11		Central Excise & Customs, Trivandrum
45	A44	Kochi	Non levy of duty for failure to achieve export obligation	131.00	131.00		Custom House, Kochi
46	A45	Chennai	Incorrect exemption for levy of additional duty due to misclassification	36.26	36.26		Chennai (Sea) Customs
47	A47	Chennai	Excess grant of duty credit under SFIS	251.48	251.48		RLA Coimbatore, RLA, Chennai
48	A50	Ahmedabad	Non levy of anti dumping duty	169.00	169.00		Kandla (Customs) and MP&EZ (Mundra)
49	A51	Delhi	Non levy of CD on RSP/MRP basis	7.82	7.82	8.58	ICD, Tughlakabad, Delhi

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SI No.	Draft Audit Paragraph	Field office name	Brief subject	Amount objected	Amount Accepted	Amount recovered	Name of the Commissionerate/DGFT/DC
50	A52	Delhi	Short levy of duty due to misclassification	9.06	9.06	3.03	New Customs House, Delhi
51	A53	Delhi	Short levy of duty due to misclassification	8.31	8.31	7.35	New Custom House & ICD Patparganj, Delhi
52	A54	Delhi	Short levy of duty due to misclassification	7.80	7.80	2.55	ICD Tughlakabad, Delhi
53	A56	Delhi	Short levy of duty due to incorrect grant of notification benefit	7.63	7.63	8.09	ICD, Tughlakabad & ICD Patparganj, Delhi
54	A57	Bangalore	Excess duty credit under SFIS schemes	16.73	16.73	16.73	JDGFT, Bangalore
55	A58	Bangalore	Excess credit under SFIS	64.63	64.63	64.63	JDGFT, Bangalore
56	A61	Ahmedabad	Short recovery of establishment charges	78.47	78.47	70.18	ICD, Alvada, Ch, Surat, CH, Surat, CH GPPL, Pipavav
57	A63	Bangalore	Non fulfillment of export obligation under Advance Authorization Scheme	13.61	13.61	13.61	ACC, Bangalore
58	A64	Bangalore	Non fulfillment of export obligation under Advance Authorization Scheme	14.79	14.79	26.07	ICD, Bangalore and ACC, Bangalore
59	A65	Mumbai	Non levy of anti dumping duty	101.00	101.00		JNCH, Mumbai
60	A66	Hyderabad	Short levy of duties due to incorrect classification	53.11	53.11		Hyderabad-II
61	A67	Hyderabad	Non fulfillment of export obligation	159.98	159.98		JDGFT, Makhapatnam
62	A68	Ahmedabad	Incorrect grant of final exit to EOU	78.26	78.26	19.07	Central Excise, Surat II
63	A69	Mumbai	Non levy of anti dumping duty	100.00	100.00		JNCH, Mumbai
64	A70	Mumbai	Non levy of anti dumping duty	13.35	13.35	12.24	JNCH, Mumbai
65	A71	Mumbai	Short levy of duty	10.01	10.01		JNCH, Mumbai
66	A73	Mumbai	Short levy of duty due to misclassification	10.15	10.15		JNCH, Mumbai
67	A77	Mumbai	Non levy of anti dumping duty	9.30	9.30		JNCH, Mumbai
68	A78	Chennai	Short levy of customs duty due to misclassification	39.27	39.27	10.09	Chennai (Sea) Customs
69	A82	Chennai	Short collection of duty due to misclassification	15.15	15.15	17.23	Chennai (Sea) Customs
70	A83	Chennai	Short levy of duty due to misclassification	7.62	7.62	4.13	Chennai (Sea)

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71	A85	Kolkata	Non levy of additional duty of customs on import of jute articles	127.64	127.64		Customs (Preventive) West Bengal
72	A92	Kolkata	Short levy due to incorrect assessment of assessable value	126.00	126.00		Customs (Airport)
73	A93	Kolkata	Short levy due to grant of duty concession on DTA sale of ineligible products	67.54	67.54		Commissioner of Central Excise-I/ Kolkata
74	A94	Mumbai	Non levy of anti dumping duty	21.19	21.19	21.19	JNCH, Mumbai
75	A98	Mumbai	Non levy of SAD on clearances of finished goods in to DTA	7.00	7.00	9.41	SEEPZ Mumbai & Thane-I
76	A99	Kolkata	Non-fulfillment of export obligation against EPCG licence	22.49	22.49		DGFT, Kolkata
77	A103	Ahmedabad	Non recovery of duty drawback to the various exporters	340.00	340.00		ACC, Sanganer, Jaipur
78	A104	Ahmedabad	Non-realization of cost recovery charges	696.00	696.00		Commissioner (Cus.), Jodhpur HQ., Jaipur, Addl. Commissioner (Cus.), Jodhpur, AC- ICD, Basni, Jodhpur
79	A106	Kolkata	Non-fulfillment of export obligation	20.21	20.21		Customs (Port) Kolkata
80	A108	Mumbai	Short levy of duty due to misclassification	20.75	20.75		JNCH, Mumbai
81	A110	Delhi	Short levy of duty due to misclassification	11.26	11.26		ICD, Tughlakabad, Delhi
82	A112	Hyderabad	Non fulfillment of export obligation	7.52	7.52		JDGFT, Hyderabad
83	A113	Mumbai	Non levy of SAD on clearances of finished goods in DTA	47.86	47.86	53.00	Thane-1
84	A121	Delhi	Advance authorization scheme	14.37	14.37	6.30	ICD, Tughlakabad, Delhi
			TOTAL	3967.46	3967.46	1087.95	