

Annexure A

| Document/Information asked for. | Document/Information received from DG System |
|---|---|
| Cabinet Note on CBEC's IT Consolidation Project | Note for the Cabinet Committee on Economic affairs 26 November 2007. |
| ICES 1.5 Migration policy documents | ICES 1.5 Migration Overview (Wipro/CBEC) |
| ICES 1.5 Migration implementation documents | (i) ICES 1.5 Migration Site Migration Report. Location ACC Sahar (Wipro) (ii) ICES 1.5 Migration Site Migration Summary Report dated 31 May 2011 (Wipro) |
| Organisation Chart with brief job description of DG(Systems), DoV, and RMD | Detailed Description of DoV functions. |
| Access Control Policy documentation | CBEC User Access management procedure version 1.2 (August 2012). |
| Password Policy documentation | Information Security documents. CBEC Information Security Policy version 1.6, June 2012. Document Control. |
| SSOID issue and monitoring records | CBEC User Access Management Procedure version 1.2 August 2012. |
| Complete list of ICT contracts with nature of contracts (Hardware/software/application AMC's, other service agreements, Audits contracts, etc.), total contract value, when contracted, valid up to, payments till end of FY 2012-13. | List of Contracts relating to SI Contracts of CBEC & HP India Sales Pvt. Ltd. (HP) dated 28 th March 2008 Contracts of CBEC & BSNL, VSNL, HP dated 9 th March 2007 MoU with NIC, Service Centre Contract with CMC Contract with Wipro, NDA with Wipro Tenders for Mulyaankan, for development of NIDB & ECDB Contract With M/s Birlasoft Ltd. |
| Business Continuity Plan (Contingency Plan) document | Information Security Documents, CBEC ITSCM document version 2.0, March 2012 |
| Disaster Recovery Plan document | Information Security Documents, CBEC ITSCM document version 2.0, March 2012 |
| Disaster Recovery test reports | CBEC DR Drill Report (11 th , 12 th & 13 th January 2013) Version 3.0, January 2013. |
| Change Management Procedure documentation | Change Management Process Document version 2.0 June 2011. |
| IT Security Policy documentation | Information Security documents CBEC Information Security Policy version 1.6, June 2012. Document Control |
| Performance Analysis Reports | ICES and ACES Performance Report regarding BE & IGM Filing Trend, CPU & Memory utilisation, Bandwidth utilization of DC & DR |
| Data Backup Policy document | CBEC Backup Policy Document version 2.1 August 2012 |
| Data Storage Policy documentation (both on & off-site storage policy) | CBEC Backup Policy Document version 2.1 August 2012 |
| Third-party evaluation/appraisal Reports | 1) PWC Half yearly Security Audit Report October 2011- March 2012 2) PWC Asset Audit Report September-12 to November 12 3) CBEC LAN SLA Audit reports by PWC. Qtr. 14 (17 November 12 – 16 February 13) & Qtr. 13 (17 August 12- 16 November 12) 4) CBEC WAN SLA Audit reports by PWC. Qtr. 14 (1 December 12 – 28 February 13) & Qtr. 13 (1 September 12- 30 November 12) |
| System Down-time records | System Availability Report |
| List of Customs sites at where RMS is operational | Annexure – IV of Contract (Birlasoft) |

| Document/Information asked for. | Document/Information received from DG System |
|--|---|
| SI Contract; Asset Audit Report by PWC; Half-yearly Security audit Report by PWC; Performance Reports; Info. Security Policy; Info Security Procedures; | Not provided. |
| Docs Rcvd by email in August'2013: | Data Dictionary; Directory Updation Procedure- Manual; ICES User Access Matrix; Job description and work allocation at DoS; |
| Other documents as per audit requisition | Compendium of Instructions on Consolidation Project compiled by DG Systems & Data Mgmt. Centralised Management of ICES Directories ITCHS Code Directory Management form : User Manual Guidelines for Budget Updations in ICES 1.5, Version 1.0 April 2013 Message List. |
| Contract/Agreement for RMS software with M/s Birlasoft | 17 Pages Contract agreements received on 27.05.2013. |
| SLA with M/s Birlasoft, if any | |
| Criteria and procedure for monitoring performance of service provider/vendor, if any, such as through Third Party Auditors | |
| Updation details of the CCR Directory maintained by RMD for the YR 2012-13 | |
| RMD's Patch development and deployment procedure | CBEC (RMS) Weekly Status Review 15 th March- 21 st March 2013 , CBEC Post Production Maintenance Weekly Status Review 22 nd March 2013 & Pre-patch implementation & Patch process docs provided on 28.05.2013 |
| Formats and frequency of PCA monitoring reports and records/files pertaining to monitoring thereof | Format of Monthly performance report on implementation of RMS |
| Formats and frequency of LRM monitoring reports and records/files pertaining to monitoring thereof | Not provided |
| Internal/External/Third Party Audit/evaluation report of the functioning of RMD | |
| Is Joint Secretary (Customs) a member of the NRMCM, and if yes, since when? | |
| Stipulated Frequency of NRMCM meetings and dates of NRMCM meetings during the FYs 2011-12 and 2012-13 | |
| Agreed periodicity for DoV to supply list of MSCs with value bands, validation alerts and list of Unusual Quantity Codes (UQC), etc. | |
| Periodicity of review and assessment of targets/interventions inserted by LRMs | Periodicity of review and assessment of targets/interventions inserted by LRMs |
| Service Provider contracts/agreements for NIDB and ECDB | Tender and quotation notice of NIDB and ECDB. |
| Detailed description of DoV functions related to the processing of import and export data and valuation analysis | Brief report made available. |
| Fields names and descriptions in the import and export data received from ICES 1.5 database | 1 page document received. |
| Fields names and descriptions in the import and export data received from ICES 1.5 database | Information provided. |
| Procedure followed to check completeness of ICES 1.5 data received from Directorate of System. | Information provided |
| Present status of work relating to identification/valuation analysis for Most Sensitive Commodities for RMS Export Module and number of such commodities identified | Information provided. |
| Number of MSCs for which valuation data advice is presently provided by DoV to RMD | Information provided. |

| Document/Information asked for. | Document/Information received from DG System |
|--|--|
| Is the NIDB and ECDB accessible through thin clients under ICES 1.5? If so, how? | Information provided. |
| Other documents information provided | Screen shot of NIDB and ECDB web front page. Circular No. 29/2012- Customs dated 7/12/2012 reg. Functional control of special valuation Branches. F. No. 224/23/2005CX6 dated Oct. 16 2007 reg. Creation of Central Excise Valuation Division under DGOV, and development of Central Excise Valuation Data Base- Proposal. |
| SLA with M/s Birlasoft, if any | Not provided |

Annexure B

Inherent drawbacks of CRA module

- I. At least 18 screens are to be viewed to come to an audit conclusion even for a single item in a bill of entry.
- II. Selection of bills based on Assessable value, IEC, CTH, Customs Notification alone is possible.
- III. Selection of bills based on Export Promotion Schemes notifications is not possible.
- IV. Selection of bills based on assessable value between two ranges is not possible.
- V. Selection involving multiple parameters is not possible.
- VI. Selection of bills exceeding 180 days from the assessment date is not possible even after the board had increased the timeline for raising a demand to one year.
- VII. Wild card selection is not possible
- VIII. Audit is not having any option for customized bill selection.
- IX. Each bill of entry has to be viewed separately. There is no option to compare the BEs/ of similar goods/importer etc.
- X. Absence of sorting of data according to audit need.
- XI. Each bill of entry has to be viewed separately. No option to compare BEs of similar goods/importers.

Annexure C

(₹ in crore)

| Total serial Nos. in RSP Notfn. | No. of Sl. nos. of Notfn. analysed | No. of Tariff Lines covered | No. of items found to be assessable on RSP basis | No. of records found correctly assessed | Total CVD realised in correctly assessed cases | CVD realisable on same goods had <i>ad valorem</i> assessment been done | Increased CVD realisation due to RSP based assessment | Total A.V. of incorrectly assessed goods | Total CVD realised on incorrectly assessed goods |
|---------------------------------|------------------------------------|-----------------------------|--|---|--|---|---|--|--|
| 135* | 76 | 565 | 35,48,596 | 13,79,687 (39%) | 5,669.68 | 3,853.70 | 47.1% | 44,612.93 | 5,746.40 |

*Nine serial numbers stand deleted from total of 144 notifications

Annexure D

(Values in ₹.)

| BE No./ Invoice No./ Item No. | BE Dt. | Description of Goods | Cost of Import (AV+ Duty) | No. of Units | Cost of Import/ Unit | Declared RSP/Unit | Under-declaration /Unit | Total CVD actually paid (on RSP basis) | CVD payable on transaction value basis* (i.e. on AV+BCD) |
|-------------------------------|----------|---------------------------------|---------------------------|--------------|----------------------|-------------------|-------------------------|--|--|
| 9507075 1/37 | 07-03-13 | Parts of VOLVO Const. Equipment | 1,90,72,368 | 107 | 1,78,246 | 527 | 1,77,720 | 4,735 | 22,81,876 |
| 7438409 1/1 | 19-07-12 | Set top box | 54,55,503 | 5000 | 1,091 | 2.5 | 1,089 | 975 | 6,53,606 |
| 6606216 3/5 | 21-04-12 | LCD Projector | 43,43,831 | 2 | 21,71,915 | 47,000 | 21,24,915 | 7,896 | 5,18,868 |
| 9124858 2/1 | 24-01-13 | Software in media | 28,27,742 | 16 | 1,76,734 | 5,710 | 1,71,024 | 9,319 | 3,38,211 |
| 6994286 1/1 | 02-06-12 | System HYDR Jack | 33,35,407 | 1 | 33,35,407 | 7,14,537 | 26,20,870 | 60,021 | 3,76,648 |

*According to decision in the Conference of Chief Commissioners of Customs held on 25-26 March 2003 at Visakhapatnam

Annexure E

(₹ In crore)

| Importer Name | No. of BEs | Description of Goods | No. of Units imported | ASSESS_VAL (₹ crore) | CVD actually paid (on RSP basis) | CVD payable on transaction value basis* (i.e. on AV+BCD) |
|---|------------|--------------------------------|-----------------------|----------------------|----------------------------------|--|
| HLL Lifecare Ltd. | 118 | Sanitary Napkins | 40,29,68,960 | 41.80 | 1.41 | 2.47 |
| Daikin Air conditioning India Pvt. Ltd. | 113 | Daikin ACs (Indoor units) | 20,862 | 14.33 | 1.19 | 1.74 |
| Lenovo (India) Pvt. Ltd. | 34 | Laptops/Notebooks | 66,506 | 90.28 | 9.40 | 10.83 |
| Acer-India (Pvt.) Ltd. | 74 | Notebooks/Laptops/LCD Monitors | 2,00,636 | 266.12 | 24.06 | 31.93 |

*According to decision in the Conference of Chief Commissioners of Customs held on 25-26 March 2003 at Visakhapatnam

Annexure F

| CETH | Description of goods | Rate of CVD upto 27.05.2013 | Rate of CVD w.e.f. 28.05.2013 |
|------------|---|--------------------------------|-------------------------------------|
| 2402 20 20 | Cigarettes without Filter, (more than 65mm but less than 70mm) | 10% + ₹ 1,218 per thousand | ₹ 1,463 per thousand |
| 2402 20 40 | Filter Cigarettes, (more than 65mm but less than 70mm) | 10% + ₹ 809 per thousand | ₹ 1,034 per thousand |
| 2402 20 50 | Filter Cigarettes, (more than 70mm but less than 75mm) | 10% + ₹ 1,218 per thousand | ₹ 1,463 per thousand |
| 2402 20 60 | Filter Cigarettes, (more than 75mm but less than 85mm) | 10% + ₹ 1,624 per thousand | ₹ 1,974 per thousand |
| 2402 20 90 | Other Cigarettes, containing Tobacco | 10% + ₹ 1,948 per thousand | ₹ 2,373 per thousand |

Annexure G

(₹ In crore)

| Total serial Nos. In Notfn. No. 12/2012-Cus | No. Of Sl. Nos. Of Notfn. Analysed | Item level records assessed under inadmissible Sl. Nos. Of Exemption Notfn. | Assessable Value of goods imported under incorrect exemptions (ASSESS_VAL) | Total duty exemption allowed under incorrect claims for exemption (BCD_AMT_FG) |
|---|------------------------------------|---|--|--|
| 521 | 422 | 3,538 | 786.06 | 93.05 |

Annexure H

₹ In crore

| Sl No. | Subject | DAP Nos. issued to Ministry for Compliance Report | No. of cases | Money Value |
|--------|--|---|--------------|-------------|
| 1 | Antidumping Duty | A12, 31, 38, 50, 65, 69, 70, 77, 94, 97, and B01 | 5,796 | 15.58 |
| 2 | Incorrect Assessable value | A29 | 662 | 0.08 |
| 3 | Incorrect Exemption | A01, 25, 56, 86 and B14 | 8,123 | 78.15 |
| 4 | Incorrect debit from credit scrips | A35 | 1,969 | 2.09 |
| 5 | Incorrect levy of education cess on clean energy cess | A49 | 475 | 15.30 |
| 6 | Non levy of CVD | A60 | 7,872 | 0.16 |
| 7 | Loss of revenue due to delay in implementation of APEX Court Judgment guiding classification | A48 | 2 | 11.17 |
| 8 | Misclassification | A02, 05, 06, 10, 11, 14, 16, 17, 18, 19, 21, 22, 24, 28, 83, 54, 55, 66, 72, 74, 76, 79, 81, 82, 87, 101, 105 and B 02, 04, 06, 06, 08, 10, 11, | 79,051 | 12.81 |
| 9 | Non levy of safeguard duty | B03 | 416 | 0.24 |
| 10 | Non-recovery of duty on failure to fulfil the conditions of the notifications | A91 | 14,738 | 0.12 |
| 11 | Short debit of customs duty in EPCG licence due to misclassification | B17 | 958 | 0.14 |
| 12 | Short levy of customs duty | A39, 71, 75 | 439 | 0.58 |
| 13 | Short levy of customs duty due to incorrect application of basic customs duty rate | B18 | 3 | 0.52 |
| 14 | Short levy of duty due to non levy of CVD on RS/MRP basis and excess allowance of abatement on MRP/RSP | A51 | 447 | 0.08 |
| | TOTAL | | 1,20,951 | 137.02 |

Annexure I

(₹ In Crore)

| Total serial Nos. in Notfn. No. 12/2012-CE | No. of Sl. Nos. of Notfn. analysed | Item level records assessed under inadmissible Sl. Nos. of Exemption Notfn. | Assessable Value of goods imported under incorrect exemptions (ASSESS_VAL) | Total duty exempted under incorrect claims for exemption (CVD_AMT_FG) |
|--|------------------------------------|---|--|---|
| 344 | 307 | 5,940 | 1313.54 | 180.30 |

Annexure J

Bills of Entry

| Year | 2010-2011 | | | 2011-2012 | | | 2012-2013 | | |
|-------------|------------|-----------|-----------|------------|-----------|-----------|------------|-----------|-----------|
| | Manual BEs | EDI BEs | Total | Manual BEs | EDI BEs | Total | Manual BEs | EDI BEs | Total |
| Grand total | 87,151 | 20,69,052 | 21,47,229 | 40,261 | 21,13,920 | 21,54,181 | 29,846 | 21,23,531 | 21,53,387 |
| Percentage | 3.64 | 96.36 | | 1.87 | 98.13 | | 1.39 | 98.62 | |

Shipping Bills

| Year | 2010-2011 | | | 2011-2012 | | | 2012-2013 | | |
|-------------|------------|-----------|-----------|------------|-----------|-----------|------------|-----------|-----------|
| | Manual SBs | EDI SBs | Total | Manual SBs | EDI SBs | Total | Manual SBs | EDI SBs | Total |
| Grand total | 1,96,291 | 30,26,818 | 32,23,019 | 1,43,611 | 31,54,580 | 32,98,191 | 72,664 | 32,94,500 | 33,67,164 |
| Percentage | 6.09 | 93.91 | | 4.35 | 95.65 | | 2.16 | 97.84 | |

Annexure K

| Commissionerate | % of reply facilitated BEs (According to Circular 39/2011-Cus) | % of RMS facilitated BEs (Actual) (2012-13) |
|---------------------|--|---|
| Chennai-Sea | 70 | 56.57 |
| Tuticorin | 70 | 62.36 |
| Kochi Sea | 70 | 43.04 |
| Mumbai Zone II JNCH | 70 | 59.71 |
| Kolkata AirPort | 80 | 99.71 |
| Mumbai Zone I NCH | 70 | 100 |
| Goa | 70 | 100 |
| Nagpur | 60 | 91.45 |
| ICD Tughlakabad | 60 | 100.00 |
| ICD Patparganj | 60 | 100.00 |
| Kolkata Port | 70 | 99.99 |

Annexure L

Percentage of RMS bills selected for PCA

| Year | Chennai Sea | NCH Mumbai | JNCH Mumbai | Pune | Goa | ICD TKD | ICD PPG | NCH, Delhi | Kolkata Port | Kolkata AirPort |
|---------|-------------|------------|-------------|-------|-------|---------|---------|------------|--------------|-----------------|
| 2010-11 | 26.49 | 41.87 | Na | 96.00 | 53.46 | 36.32 | 44.80 | 47.23 | 37.15 | 26.58 |
| 2011-12 | 21.70 | 38.52 | 8.38 | 79.00 | 40.18 | 31.79 | 43.66 | 41.21 | 43.26 | 38.17 |
| 2012-13 | 19.85 | 27.31 | 28.27 | 33.00 | 25.67 | 26.07 | 18.36 | 27.58 | 22.92 | 23.44 |

Annexure M

| Commissionerate | 2010-11 | 2011-12 | 2012-13 | Cases of Pending cases with PCA as on 31 March 2013 |
|----------------------|---------------|---------------|---------------|---|
| | MIP | MIP | MIP | |
| Chennai Sea | 9 | 11 | 10 | 87075 |
| Chennai Air | 1 | 1 | 5 | 43472 |
| Tuticorin | 4 | 4 | 4 | 5026 |
| Mumbai Zone I NCH | 5 | 5 | 7 | 19281 |
| Mumbai Zone III ACC | 5 | 5 | 3 | 92577 |
| Nagpur | 0 | 2 | 2 | 934 |
| New Delhi, NCH | 9 | 10 | 9 | 283182 |
| Kolkata, Port | 2 | 2 | 2 | 47304 |
| Kolkata, Airport | 3 | 3 | 3 | 15737 |
| Ahmedabad | 0 | 0 | 0 | 9482 |
| JNCH, Mumbai Zone II | Not furnished | Not furnished | Not furnished | 371631 |