

Appendix 1

(Refer Paragraph No. 2.1)

Trend of Imports and Exports under CTH 71

(Value in ₹ crore)

Year	Imports of						Exports of						Customs duty Revenue forgone under CTH 71
	Rough diamond	Gold	Jewellery	CPD	other	Total CTH 71	Rough diamond	Gold	Jewellery	CPD	Other	Total under CTH 71	
FY11	48832	184729	1532	95464	19839	350396	2212	5763	37373	131011	22527	198886	49164
FY12	65412	269900	4154	63637	31495	434598	6006	1980	68128	126071	24105	226290	65975
FY13	80115	292153	28183	36652	18753	455856	9898	23765	75073	116233	13490	238459	61676
FY14	98471	166243	5765	35031	39520	345030	9949	18351	65570	147716	10589	252175	48635
FY15	102251	210658	3431	22581	42594	381515	9390	17442	80679	138463	7966	253940	75592

Source: commerce.nic.in, http://indiabudget.nic.in

Appendix 1A

(Refer Paragraph No. 2.1)

Year	% ge growth in import of rough diamond over previous year	% ge growth in import of gold over previous year	% ge growth in import of jewellery over previous year	% ge growth in import of polished diamond jewellery over previous year	% ge growth in imports under Chapter 71 over previous year	% ge growth in export of rough diamond over previous year	% ge growth in export of gold over previous year	% ge growth in export of jewellery over previous year	% ge growth in export of cut and polished diamond jewellery over previous year	% ge growth in exports under Chapter 71 over previous year
FY12	33.95	46.11	171.15	(-) 33.34	24.03	171.52	(-) 65.64	82.29	(-) 3.77	13.78
FY13	22.48	8.23	578.45	(-) 42.40	4.89	64.80	1100.25	10.19	(-) 7.80	5.35
FY14	22.91	(-) 43.10	(-) 79.54	(-) 74.42	(-) 24.31	0.52	(-) 22.78	(-) 12.66	27.09	5.75
FY15	3.84	26.72	(-) 40.49	(-) 35.54	10.57	(-) 5.62	(-) 4.95	23.04	9-) 6.26	0.70

Overall growth rate (YoY - Year on Year) of value of imports under Chapter 71 varied from 24.03 per cent (FY 12) to (-) 24.31 per cent in FY 14. It steeply decreased upto FY 14 with a moderate rise in FY 15 of 10.57 percent. Similarly, growth rate of import of gold over the same period has shown an irregular declining trend from 46.11 per cent (FY 12) to (-) 43.10 per cent in FY 14 which increased to 26.72 per cent in FY 15. The same declining trend was visible in the growth rate of import of polished diamond jewellery during FY 12 (- 33.34 per cent) to FY 15 (- 35.54 per cent). The decline was at the peak (-)74.42 per cent in FY 14. However, growth rate of export of gold jewellery likewise declined to (-) 12.66 per cent in FY 14 from 82.29 per cent in FY 12 and then again increased to 23.04 per cent in FY 15.

Growth rate of value of import of rough diamond over the year 2011-12 to 2014-15 has shown a declining trend from 33.95 per cent (FY 12) to 3.84 per cent in FY 15. However, growth rate of export of rough diamond has shown similar declining trend from 171.52 per cent (FY 12) to (-) 5.62 per cent in FY 15. The growth rate of overall exports under Chapter 71 also correspondingly declined from 13.78 per cent to 0.70 per cent during the period.

Growth rate of value import of gold jewellery over the same period has shown a non uniform trend. The growth was 171.15 per cent (FY 12) was further increased to 578.45 per cent (FY 13) then declined to (-) 79.54 per cent and finally (-) 40.49 per cent in FY 15. In the same way, growth rate of export of gold rose to 1100.25 percent (FY 13) from (-) 65.64 per cent in FY 12 and then again went down to (-) 22.78 per cent in FY 14 and finally (-) 4.95 per cent in FY 15.

Declining trend in the growth rate of value of export of polished diamond jewellery during FY 12 (- 3.77 per cent) to FY 15 (- 6.26 per cent) was also noticed. However, it gained an upward movement in FY 14 (27.09 per cent). The rise was at the peak (27.09 per cent) in FY 14.

Appendix 1B

(Refer Paragraph No. 2.1)

Year	% ge share of imports of rough diamond in total imports under Chapter 71	% ge share of imports of gold in total imports under Chapter 71	% ge share of imports of gold jewellery in total imports under Chapter 71	% ge share of imports of cut and polished diamond in total imports under Chapter 71	% ge share of exports of rough diamond in total imports under Chapter 71	% ge share of imports of gold in total imports under Chapter 71	% ge share of exports of gold jewellery in total imports under Chapter 71	% ge share of exports of cut and polished diamond in total imports under Chapter 71
FY11	13.94	52.72	0.44	27.44	1.11	2.90	18.79	65.87
FY12	15.05	62.10	0.96	14.64	2.65	0.87	30.11	55.71
FY13	17.57	64.09	6.18	8.04	4.15	9.97	31.48	48.74
FY14	28.54	48.18	1.67	10.15	3.95	7.28	26.00	58.58
FY15	26.80	55.22	0.90	5.92	3.70	6.87	31.77	54.33

Appendix 1C

(Refer Paragraph No. 2.1)

Year	%ge of exports of rough diamond over import of rough diamond	%ge of exports of gold over import of gold	%ge of import of jewellery over import of jewellery	%ge of Imports of cut & polished diamond and Exports of cut & polished diamond	%ge of Total imports under CTH 71 and Total Exports under CTH 71
FY11	4.53	3.12	4.10	72.87	176.18
FY12	9.18	0.73	6.10	50.48	192.05
FY13	12.35	8.13	37.54	31.53	191.17
FY14	10.10	11.04	8.79	23.72	136.82
FY15	9.19	8.28	4.25	16.31	150.24

Share of rough diamonds imported to the total imports had an upward trend from 13.94 per cent (FY 12) to 28.54 per cent in FY 14 with a small dip to 26.80 in FY 15. Likewise share of imports of gold jewelry rose from 0.44 per cent in FY 11 to 6.18 per cent in FY 13 then it dropped to 1.67 per cent in FY 14 and 0.90 per cent in FY 15. Similarly, export of rough diamonds has also recorded an upward trend, from 1.11 per cent FY 11 to 4.15 per cent in FY 13, however, in FY 14 it came down to 3.95 per cent and further down to 3,70 per cent in FY 15.

Share of gold import to the total import had an irregular growth from 52.72 per cent in FY 11 to 64.09 per cent in FY 13 which then declined to 48.18 per cent in FY 14 and again grew to 55.22 per cent in FY 15. Similarly, share of gold jewellery export in the total import had shown an upward trend 18.79 per cent in FY 11 to 31.77 per cent in FY 15 followed by a dip to 26 per cent in FY 14 and finally increasing to 31.77 per cent in FY15.

Share of gold export in the total import under Chapter 71 has a zigzag growth pattern from 2.90 per cent in FY 11 which came down to 0.87 per cent in FY 12 then it moved up to 9.97 per cent in FY 13 and further declined to 7.28 per cent in FY14 and 6.87 per cent in FY 15. Share of cut and polished diamond export in the total import similarly declined from 65.87 per cent in FY 11 to 54.33 per cent in FY 15 below the FY 11 levels.

The trend of export of rough diamond over the import of rough diamond shows an increasing trend from 4.53 per cent (FY 11) to 12.35 per cent in FY 13 and then slightly declined to 9.09 per cent in FY 15.

In case of export of gold over the import of gold, it was observed that there was an upward movement to 11.04 per cent FY 14 (from 3.12 per cent in FY 11) which declined to 8.28 per cent in FY 15.

The trend of import of jewellery over the export of jewellery had shown an increasing trend from 4.10 per cent (FY 11) to 37.54 per cent in FY 13 which steadily declined to 4.25 per cent in FY 15.

The trend of import of cut and polished diamond over the export of cut and polished diamond had shown a declining trend from 72.87 per cent (FY 11) to 16.31 per cent in FY 15.

When total imports over exports under Chapter 71 were compared it was noticed that it had an overall declining trend from 176.18 per cent in FY 11 to 150.24 in FY 15. Though it initially reached its crest at 192.05 per cent in FY 12 and base at 136.82 per cent in FY 14.

Quantity of Import of rough diamonds increased from 1,12,781 crt to 1,40,880 crt in 2014-15 but the rate of its growth gradually declined between 2011-15. Similarly the quantity of rough diamonds exported also increased from 10,694 crt (8% of imports) in 2010-11 to 40,201 crt (22% of imports) in 2014-15 but the growth rate was also increasing between 2010-13 which eventually decreased between 2013-15. During the same period 50,809 crt of cut and polished diamond was imported in 2010-11 which reduced to 9,587 crt in 2014-15 and 66,028 crt was exported in 2010-11 which decreased to 33,007 crt in 2014-15.

Non monetary form of Gold (710812/13) was imported to the tune of 969 thousand units in 2010-11 which increased to 1078 thousand units in 2011-12 and finally reduced to 915 thousand in 2014-15. Export of like articles similarly increased from 57 thousand units in 2010-11 to 169 thousand units in 2011-12 to finally decrease to 70 thousand units in 2014-15. During the same period Jewellery (711311/19) imports reduced from 86 thousand units in 2010-11 to 46 thousand units in 2014-15 with a dip (33 thousand units) in 2011-12 and exports of the like articles decreased from 475 thousand units in 2010-11 to 438 thousand units in 2014-15 though there was a spurt of exports of 72339 thousand units in 2011-12.

Appendix 2(A)

(Refer Paragraph No. 2.1)

Import of gold jewellery from Singapore, Indonesia, Hong Kong, Thailand and UAE

Year	Singapore		Indonesia		Hong Kong		Thailand		UAE	
	Value (₹in crore)	% Growth over previous year	Value (₹in crore)	% Growth over previous year	Value (₹in crore)	% Growth over previous year	Value (₹in crore)	% Growth over previous year	Value (₹in crore)	% Growth over previous year
FY11	6.67	(-) 19.33	4.16	(-) 18.99	232.36	113.50	165.69	73.58	105.00	80.84
FY12	5.56	(-) 16.58	1.03	(-) 75.23	1533.41	559.94	687.40	314.87	879.68	737.81
FY13	25.00	348.33	0.33	(-) 67.95	3250.00	11.97	684.00	(-) 0.54	22859.00	2498.51
FY14	176.00	604.00	7.53	2181.82	679.00	-79.11	144.00	-78.95	3447.00	-84.92
FY15	91.00	-48.29	885.16	11655.11	441.00	-35.05	85.00	-40.97	870.00	-74.76

Appendix 2 (B)

(Refer Paragraph No. 2.1)

Top seven sources of Chapter 71 imports

Rank	1	2	3	4	5	6	7
Year	(% share)	(% share)	(% share)	(% share)	(% share)	(% share)	(% share)
FY11	Switzerland (29.59)	UAE (27.16)	Hong Kong (10.12)	Belgium (9.17)	South Africa (5.76)	Australia (3.95)	USA (3.62)
FY12	Switzerland (35.43)	UAE (19.99)	Belgium (9.24)	Hong Kong (9.02)	South Africa (8.41)	Australia (4.25)	UK (2.85)
FY13	Switzerland (35.31)	UAE (24.36)	Belgium (9.90)	Hong Kong (5.56)	South Africa (6.07)	USA (5.22)	Australia (3.79)
FY14	Switzerland (29.40)	UAE (20.40)	Belgium (15.70)	Hong Kong (8.27)	South Africa (4.62)	USA (4.34)	Australia (3.70)
FY15	Switzerland (32.68)	Belgium (14.41)	UAE (14.09)	Hong Kong (6.57)	USA (5.66)	South Africa (3.05)	Australia (2.65)

Source: Exim Data, Ministry of Commerce

Appendix 2 (C)

(Refer Paragraph No. 2.1)

Top seven destinations of Chapter 71 exports

Rank	1 (% share)	2 (% share)	3 (% share)	4 (% share)	5 (% share)	6 (% share)	7 (% share)
FY11	UAE (45.27)	Hong Kong (19.88)	USA (12.08)	Belgium (5.48)	Israel (2.20)	Singapore (1.12)	Australia (0.49)
FY12	UAE (39.08)	Hong Kong (24.09)	USA (14.34)	Belgium (8.08)	Israel (6.77)	Singapore (1.33)	Thailand (1.44)
FY13	UAE (43.23)	Hong Kong (24.30)	USA (15.39)	Belgium (5.55)	Israel (2.64)	Singapore (1.45)	Thailand (1.28)
FY14	UAE (30.64)	Hong Kong (26.82)	USA (18.73)	Belgium (6.42)	Israel (3.15)	Thailand (1.81)	Singapore (1.28)
FY15	UAE (29.59)	Hong Kong (29.38)	USA (20.27)	Belgium (6.44)	Israel (2.85)	Thailand (1.60)	UK (1.23)

Source: Exim Data, Ministry of Commerce

Appendix 3

(Refer Paragraph No. 2.2)

Comparison of figures of DGoV and Commissionerate

₹ In lakh

F.Y.	Name of Customs Station	As per DGoV Data				As per Commissionerate Data			
		No. of BE	Value of Imports	No. of SB	Value of Exports	No. of BEs	Value of Imports	No. of SBs	Value of Exports
FY11	ACC Mumbai	4394	90117.54	8	5.21	1901	241183.55	6332	29186.34
	NCH Mumbai	4356	1520.05	0	0	200	662.26	0	0
	JNCH Mumbai	4331	2715.51	4	32.66	716	2750.94	6510	86361.11
	PCCCC Mumbai	Data not captured				25754	4466555	124690	9914085
FY12	ACC Mumbai	15676	392651.29	996	1331.73	2009	456245.63	6078	29250.12
	NCH Mumbai	6025	3261.47	0	0	229	1483.95	0	0
	JNCH Mumbai	3120	2561.41	2540	12654.24	859	4501.25	6585	14522.26
	PCCCC Mumbai	Data not captured				36353	10111458	127077	11709480
FY13	ACC Mumbai	12297	631210.25	2184	3376.87	1863	999770.07	6090	44316.86
	NCH Mumbai	4585	2618.27	2	1.48	228	1224.73	0	0
	JNCH Mumbai	3423	2572.17	4965	22528.98	673	820.86	6658	88161.38
	PCCCC Mumbai	Data not captured				30539	7889510	133444	11544743
FY14	ACC Mumbai	19253	626367.54	2290	4825.88	1845	1227556.5	6485	40486.09
	NCH Mumbai	5667	7114.09	0	0	70	4753.65	0	0
	JNCH Mumbai	3028	2351.22	4681	27486.16	532	552.84	6784	68867.11
	PCCCC Mumbai	39220	2350258.7	Data not captured		29445	9866810	153908	14613334

Appendix 4

(Refer Paragraph No. 2.3A)

Analysis of Data relating to import of Gold jewellery

(₹ In crore)

Import of Gold Jewellery (All India)		
Period	Total Import	Average Import per Month
1 st April 2012 to 13 th August 2013 (16.5 months)	783.55	47.49
14 th August 2013 to 27 th November 2014 (20:80 Scheme Period- 15.5 months))	6588.27	425.05
28 th November 2014 to 31 st March 2015 (4 months)	1505.45	376.36

Source: DG (Systems), New Delhi

Appendix 5

(Refer Paragraph No. 2.3C)

Total gold imports during 2010-11 to 2014-15			
Year	Qty of gold imported (MTS)	Average Monthly Gold import (MTS)	
2010-11	970	80.83	
2011-12	1078	89.83	
2012-13	1014	84.50	
April 2013 to July 2013	419	104.75	
August 2013 to May 2014 (20:80)	336	33.60	
June 2014 to November 2014(20:80)	553	92.16	
December 2014 to March 2015	286	71.50	
Imports by major Trading Houses during the 20:80 scheme			
M/s	Total Imports in June 2013 to November 2013 (kgs)	Total Imports in June 2014 to November 2014 (kgs)	Percentage increase
Rajesh Exports Ltd	40791	68,500	67.93
M D Overseas Ltd	9626	49,450	413.71
Kundan Rice Mills Ltd	4552	39,000	756.77
Kanak Exports	0	24,896	Very high
Edelweiss commodities Services	4770	19000	298.32
Zaveri & Co. Pvt. Ltd.	5176	42000	711.44
Riddi Sidhi Bullions Ltd	2004	22000	997.80
Khnadwala Enterprise Pvt. Ltd	505	11700	2216.83
Jindal Dychem Industries	1050	2800	166.67
Gopal Jewels Ltd	216	1728	700
Reliance Industries Ltd.	0	900	Very high
Gitanjali Gems Ltd.	300	400	33.33
Su-Raj Diamonds Ltd.	75	400	433.33
Total	69065	282774	309.43

Appendix 6

(Refer Paragraph No. 2.3C)

Export of plain gold jewellery before, after and during 20:80 scheme

Average Monthly Export of plain gold jewellery					
Period	Quantity (Kgs)	Value (In ₹ Crore)	Average Monthly export (Qty)	Average Monthly export (Value)	Period
01.04.2012 to 31.03.2013	8363.52	2343.65	696.95	195.30	Before 20:80
01.04.2013 to 13.08.2013	4416	1067.52	981.33	237.14	
14.08.2013 to 31.03.2014	35564.96	3302.95	4741.99	440.39	During 20:80 when PTH/STH were not included
01.04.2014 and 27.11.2014	151765	12186.49	18970.66	1523.31	During 20:80 when PTH/STH was brought under 20:80.
28.11.2014 to 31.03.2015	108769.32	2728.07	27192.33	682.01	After 20:80

Appendix 7

(Refer Paragraph No. 2.4B)

High cost of earning foreign exchange under Advance Authorization Scheme.

Importer	Licence/File No. Year	Item imported	Qty in Kg.	Cif value INR (in crore)	Cif value US\$ (in crore)	Duty forgone INR (in crore)	Fob value INR (in crore)	Fob value US\$ (in crore)	Foreign exch. earning US\$ (in crore)	Ratio of duty forgone to value addition (₹ in crore)	Cost of earning per US\$ in ₹
MD Overseas Ltd	510340873 Yr: 2012	Gold Bars of purity 99.5%	340	98.97	1.79	3.92	100.45	1.82	0.03	2.65	130.67
MD Overseas Ltd	510315775 Yr: 2012	Gold Bars of purity 99.5%	380	99.16	2.21	3.93	10065	2.25	0.04	2.64	98.25
Kanak Exports	510360640 Yr: 2013	Gold Bars of purity 99.5%	500	139.47	2.55	8.87	141.56	2.59	0.04	4.24	221.75
ACPL Exports	05/93/041/55100/0396/8314 Yr: 2014	Silver fineness 0.999	9511	33.09	0.55	3.40	36.83	0.61	0.06	0.91	56.67
ACPL Exports	05/93/041/55100/0372/5919 Yr: 2014	Silver fineness 0.999	6000	26.85	0.42	2.76	29.83	0.47	0.05	0.93	58.72

Appendix 8

(Refer Paragraph No. 2.7C)

Details of year wise seizures cases under Chapter 71

(₹ In crore)

Year	All India	DRI	Total
FY11	20.86	1.25	22.11
FY12	71.09	23.75	94.84
FY13	106.81	49.80	156.61
FY14	698.97	251.19	950.16
FY15	1133.92	285.30	1419.22

Details of year wise seizures cases by DRI, Chennai

S. No	Year	No. of cases where smuggling was involved	Description	Qty in Kgs	Value (₹ in crore)
1	2010-11	2	Gold and Silver ornaments	1.378	1.05
2	2011-12	10	Gold bars etc	16.049	3.55
3	2012-13	20	Gold bars etc	114.309	32.64
4	2013-14	34	Gold bars etc	216.964	65.40
5	2014-15	33	Gold bars etc	249.369	68.86

Appendix 9

(Refer Paragraph No. 2.8A)

Exemption notifications governing the re-import of CPD

Notification	Main conditions
1. Notn. No. 94/96 Cus dated 16 December 1996 applicable to all goods including CPD	1. Goods are same which were exported 2. Re-imported within 3 years (extendable to 5 years by Commissioner of Custom). In the case of goods exported under DEEC, EPCG or DEPB, within one year of export (Extendable to 2 years by Commissioner)
2. Notn. No. 9/2012 Cus dated 9 March 2012 applicable only to CPD re-imported after certification/grading.	1. CPD must match with the CPD exported 2. Re-import must be after certification/grading by the Laboratories/Agencies as notified in FTP. 3. Re-import must be made within 3 months from the date of export
3. Notn. No. 158/95 Cus dated 14 November 1995. All goods for repair, reconditioning, remaking etc.	1. Re-imported for repair, reconditioning, reprocessing, refining or remaking etc. 2. Re-export must be made within 6 months after re-import (extendable up to one year by Commissioner) 3. If it is for repair or reconditioning, re-import must be made within 3 years of exportation (10 years for Nepal and Bhutan) 4. If it is for reprocessing, refining or remaking, re-import must be made within one year from the date of exportation.

Appendix 10

(Refer Paragraph No. 2.8A)

Import and re-import and export data of CPD through PCCCC

(₹ In Crore)

Year	Total Imports Of CPD	Re-Import Of CPD (Included In Total Imports Of CPD)	% Of Re-Import Of CPD To Total Import Of CPD	Total Exports Of CPD	% of Re-Import Of CPD To Total Export Of CPD
2010-11	34323.82	9326	27	91570.03	10
2011-12	53711.92	15896.61	30	105474.07	15
2012-13	31027.97	22791.49	73	101991.84	22
2013-14	44260.13	29243.87	66	131045.79	22
2014-15	51093.60	40440.17*	79	139023.49	29

(Source Import-Export data of CPD for 2010-11 to 2013-14 as furnished by GJEPC)(Import data for 2014-15 obtained from EDI data furnished by PCCCC. The data furnished by GJEPC for 2014-15 not considered as there was discrepancy with the EDI data in respect of Re-import cases and GJEPC does not have data of re imports against export on consignment basis for 2014-15) (*Includes re-import after certification of ₹ 7713.45 crore)

Appendix 11

(Refer Paragraph No. 3.1A)

Sr. No.	Name of the importer (M/s)	Quantity imported (Kgs)	Period of import	Quantity sold in DTA (Kgs)	Minimum quantity required to be sold to exporters (Kgs)	Quantity sold to Exporters (Kgs)
1.	MMTC, Bangalore	14,800	4/2010 to 1/2011	14,800	2,220	Nil
2	Reliance Industries Ltd	650	15.7.10 to 19.1.11	650	97.50	Nil
3	MMTC, STC, HHEC (under Chennai Air and Coimbatore Air Customs)	49186.5	NA	6724.975	7377.975	653
4	MMTC, STC (under ACC Nedumbassery, Cochin)	3850	4/2010 to 1/2011	Details not made available	578	Details not made available

Appendix 12

(Refer Paragraph No. 3.2D vii)

Non-realisation of Foreign Exchange

(₹ In crore)

Name of the unit	Amount pending realisation
M/s Auro Gold Jewellery Pvt.Ltd	2315.73
M/s Goenka Diamond and Jewels Ltd.	443.94
M/s Kamini Jewels	509.36
M/s CVM Exports,100%EOU	0.83
M/s DJMC Export, SEZ-I	0.63
M/s Gem Centre, SEZ-I	0.16
M/s Lunawat Gems, SEZ-II	0.55
M/s BML Gems & Jewellery, SEZ-II	0.25
M/s Silvex Images, Export House	45.14
M/s Silvex & Co. India Ltd, Export House	78.64
M/s Agra Products Pvt., NSEZ	0.64
M/s Bera Enterprise, NSEZ	0.38
M/s Divya Creations, NSEZ	0.36
M/s HONEY-MC-DEW-GOLD INC.	2.08
M/s Jaya Shri Jewellers, NSEZ	2.79
M/s Lalsons Jewellers Ltd, NSEZ	0.27
M/s Sterling Ornaments Pvt Ltd, NSEZ	0.71
M/s Senco Gold Impex Pvt. Ltd. Manikanchan	575.81
M/s Infield Gems & Jewellery Ltd, Manikanchan	
M/s Easy Fit Jewellery Ltd., Manikanchan	
Total	3978.27

Appendix 13

(Refer Paragraph No. 3.2E)

Incorrect fixation of EO of EPCG licence

Name of the Unit	No. of invoice/BE	Period of Invoice/BE	Amount paid for software in ₹	Duty saved amount in	Less EO imposed in ₹
M/s. Rosy Blue India P. Ltd.	21	02/06/08 to 30/01/13	19299486	4631876	37055013
M/s. Laxmi Diamonds P. Ltd.	7BEs	10/12/09 to 29/03/12	97724714	23453931	187631450
M/s. Dharamand Diamond P. Ltd.	37BEs	18/06/09 to 29/03/12	155170754	37240980	297927847
M/s. Mahendra Brothers Export P. Ltd.	13BEs	11/08/10 to 12/06/12	29318440	7036425	56291404
M/s. Sheetal Manufacturing Co. P. Ltd.	33BEs	28/10/09 to 26/06/12	251225847	60294203	482353626
M/s. Asian Star Co. Ltd.	13BEs	10/12/09 to 16/09/13	64653538	15516849	124134792
M/s. Shri Ramkrishna Exports P. Ltd.	14BEs	15/06/09 to 06/01/12	60573798	14537711	116301692
M/s. Kiran Gems	51BEs	22/10/09 to 28/06/12	194316104	46635865	373086920
M/s. Venus Gems	15	26/06/08 to 01/10/12	15202432	3648583	29188669
M/s. Vishindas Holaram	6	15/08/11 to 28/12/11	28067745	6736258	53890070
M/s. Diamexon Diamond	16	28/10/08 to 22/10/11	10759420	2582260	20658086
Total			926312278		1778519568

Appendix 14

(Refer Paragraph No. 3.5)

Miscellaneous Irregularities

Sr. No.	Comm/DC	Description	Amount (₹ In lakh)	Accepted or not
1	SEZ-1, Sitapura, Jaipur	Irregular DTA sale	31.77	
2	NOIDA, SEZ	Non realisation of FE	29.73	Accepted
3	ACC, Nedumbassery, Cochin	Gold Dore Bars not imported by the actual user for the purpose of refining etc.	26.13	Not accepted
4	Hyderabad Airport Amritsar Airport Bangalore Airport Sanganer Airport	Short payment of customs duty due to application of incorrect rate of duty.	22.15	Accepted Accepted Not accepted Partly Accepted
5	DC SEZ Sitapura, Jaipur	Non-levy of duty on re-exportation of goods beyond prescribed time limit	17.18	Reply awaited
6	NCH, Delhi	Non recovery of Drawback	15.69	Interim reply
7	Delhi	Unauthorised import of gold jewellery	13.47	Interim reply
8	Coimbatore Airport Bangalore Airport	Payment of duty on Baggage gold and silver in Rupee terms instead of in foreign currency	12.83	Accepted
9	CSEZ, Cochin	Non-accounting of imported Gold/Silver by SEZ units	12.28	Reply awaited
10	ACC, Mumbai	Miss-classification of goods	12.06	Accepted
11	AAC, Bangalore	short levy of duty and interest	11.00	Accepted
12	PCCCC, Mumbai	Irregular exemption from duty given on re-import of Cut and Polished Diamonds (CPD)	10.61	Accepted
13	NOIDA, SEZ	Excess import of sample	9.89	Reply awaited
14	RLA, Jaipur and Mumbai	Non imposition of late cut	9.54	Accepted
15	Delhi	Excess drawback rates resulting in revenue leakage	9.23	Not accepted
16	DC (Customs), JGSE, Digg House, Jaipur,	Non recovery of demand	7.44	Accepted
17	SEZ II, Sitapura, Jaipur	Non levy of duty on import of wooden and Stainless Steel furniture and ACs.	6.16	Reply awaited

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Sr. No.	Comm/DC	Description	Amount (₹ In lakh)	Accepted or not
18	RLA Jaipur	Issue of duplicate authorization without fee	5.10	Reply awaited
19	SEZ I Jaipur	Non/Short levy of Customs duty on treatment charges & findings	4.36	Reply awaited
20	ACC, Sanganer	Incorrect availment of exemption notification on 'imitation jewellery'	3.65	Not accepted
21	PCCCC, Mumbai	Short levy of Duty on Synthetic diamonds and Synthetic stones	3.23	Accepted and reported recovery of ₹ 1.81 lakh
22	DC SEZ Sitapura, Jaipur	Non payment of Custom duty on import of samples beyond prescribed limit	3.08	Reply awaited
23	SEZ I, Sitapura, Jaipur	Non execution of additional BLUT	1.35	Reply awaited
24	SGRDJI Airpor, Airportt	Excess levy of Customs duty	1.08	Reply awaited
25	DC SEZ Sitapur	Non recovery of duty on excess claim of wastage on gold/silver jewellery	0.94	Reply awaited
26	SEZ II, Jaipur	Non levy of duty on clearance of wastage in Domestic Tariff Area	0.93	Reply awaited
27	SEZ I Jaipur	Non payment of duty on stock	0.50	Reply awaited
28	DC SEZ Jaipur	Non recovery of duty on excess claim of wastage on gold/silver jewellery	0.27	Reply awaited
29	SEZ II, Jaipur	Goods exported not covered under authorized operations	0.19	Reply awaited
Total			281.84	

Appendix 15

(Refer Paragraph No. 4.3 B)

Discrepancy in APRs

Sr. No.	Name of the Unit (M/s)	DC	Nature of discrepancy	Accepted or not
1	Fine Jewellery Manufacturing Ltd	SEEPZ Mumbai	DTA sale of ₹0.83 lakh in FY12-13 APR as against actual sale of ₹ 0.96 lakh.	Accepted
			DTA sale of ₹ 0 in FY13-14 APR as against actual sale of ₹ 0.36 lakh.	Accepted.
			Closing balance of imported raw materials and consumables, packing materials etc. was shown at ₹29.74 crore in APR of 2012-13 whereas opening balance in APR of 2013-14 was shown at ₹22.15 crore. Discrepancy of ₹78.11 lakh between closing balance and opening balance of stock as certified by CA in Tax Audit Report for 2012-13 and 2013-14.	Not accepted.
2	Sidd's Jewels Pvt. Ltd	SEEPZ Mumbai	Underassessment of stock of ₹0.62 lakh involving duty impact of ₹0.20 lakh.	Not accepted.
3	Shri Raj Jewels	SEEPZ Mumbai	Closing stock of ₹27.12 crore was shown in APR of 2012-13 whereas opening balance in APR of 2013-14 was shown at ₹27.20 crore	Accepted.
			Difference in quantity of diamond and gold consumed as furnished by the unit and the quantity certified in clause 28 of Tax Audit Report for 2012-13 and 2013-14 by the CA	Not accepted
4	Neogem (I) Ltd	SEEPZ Mumbai	Difference of between the total of country wise exports details and FOB value of exports declared in APR for 2011-12	Reply awaited

Appendix 15A

(Refer Paragraph No. 4.3 C)

Non/Delay/Incorrect filing of APR

Name of SEZ	Name/No. of units	Nature of Irregularities	Whether accepted or not
Surat SEZ,	11 SEZ Units	Delay ranging from 02 days to 950 days	Not accepted
Jaipur SEZ	22 SEZ Units	Delay ranging from 02 days to 479 days	Partly accepted
NSEZ, NOIDA	14 SEZ Units	Not filed till date of audit	Accepted
EPIP, Sitapura, Jaipur	M/s Millennium Jewels (EOU unit)	ranging from 1 to 34 days	Accepted
Jaipur	M/s A.K. Exports (EOU unit)	Not filed APR for the period 2014-15	Reply awaited
NSEZ NOIDA (EOU)	M/s Anil & Company, M/s I.P Jewelers and M/S Taj International Jewelers	Not filed APR for the period 2013-14, 2011-12 and 2011-12 respectively	Accepted
SEZ, Indore (Bhopal)	M/s World Wide Small Diamonds Manufacturing Pvt. Ltd. (EOU unit)	Not submitted QPR/APR for the year 2012-13, 2013-14 and 2014-15	Accepted
Manikanchan & Falta SEZ	15 SEZ Units,	Submitted APR late ranging from 10 to 113 days	Reply awaited.
	10 SEZ Units	Not submitted APR for the period 2013-14	
	21 SEZ Units	Not submitted APR for the period 2014-15	
CSEZ	M/s Joyal Ornaments and Trades Pvt. Ltd	Gold obtained from other sources such as Nominated Agencies etc. which was not declared in the Annual Performance Report in contravention of the Rule cited.	Reply awaited
CSEZ	M/s DAR Paradise	The value shown in invoice (imports) was understated by ₹ 2.65 crore.	Reply awaited

Appendix 16

(Refer Paragraph No. 4.3 E)

Status of Gold seized at Mumbai Airport	
Status of Gold seized	Qty in Kg
Stock of gold bullion before confiscation	564.32
Gold bullion before ripe for disposal	31.70
Gold in other forms before confiscation	124.53
Gold in other forms before ripe for disposal	4.53
Total	725.08

Appendix 17

(Refer Paragraph No. 4.3 K)

Stock of Gold

YEAR	AIU			UNIFORM		
	Working strength of ACS/ACO*	Quantity of gold seized	Value (₹ In Cr)	Working strength of ACS/ACO*	Quantity of gold seized	Value (₹ In Cr)
2011-12	89	19.502	9.08	80	40.136	7.75
2012-13	93	28.279	9.51	122	29.774	12.39
2013-14	101	295.184	77.08	129	50.634	10.44
2014-15	80	843.443	214.82	96	80.504	19.93
TOTAL		1186.408	310.49		201.048	50.51

*ACS-Air Customs Supdt. ACO-Air Customs Officers.