



महानिदेशक, लेखापरीक्षा का कार्यालय (केन्द्रीय), कोलकाता
OFFICE OF THE DIRECTOR GENERAL OF AUDIT (CENTRAL), KOLKATA
 जि. आई. पी. बिल्डिंग, 8, किरण शंकर राय रोड, कोलकाता – 700001
G. I. P. BUILDING, 8, KIRAN SANKAR ROY ROAD, KOLKATA – 700001



Office Order No. CRAD/48/2024-25/03

Dated – 08.04.2024

As approved by Director/RAIDT, the following tour programme for 1st Qtr. 2024-25 is detailed below: -

Party No	Name of Unit	Period of Accounts	Party Members (Shri/Smt.)	Period of Audit	Working Days	Desk Review
VII	O/o the AC/DC of Customs, New International Terminal Building (NITB), NSCBI Airport, Kolkata	01.04.2022 to 31.03.2024	Abhijit Sengupta, SAO (In addition to his normal allocated duties in CRAD (HQ)) Abhijit Pramanik, AAO Parashuram Das, AAO Pankaj Prakash, AAO Nil Kamal Chowdhury, Asstt. Supvr.	22.04.2024 to 07.05.2024	12	19.04.2024
I	O/o the Superintendent of Preventive Services (SPS), Custom House, Kolkata	01.04.2023 to 31.03.2024	Kamalesh Khanta, SAO Abhijit Pramanik, AAO Debasish Dutta, AAO Pankaj Prakash, AAO Nil Kamal Chowdhury, Asstt. Supvr.	13.05.2024 to 22.05.2024	8	10.04.2024
IV	O/o the Commissioner of Customs (Port), Custom House, Kolkata	01.04.2023 to 31.03.2024	Shakeb Ayaz, SAO Deepanjan Mitra, AAO Sreemoy Ghosh, AAO Mihir Lal Sarkar, Asst. Supvr.	06.05.2024 to 20.05.2024	11	03.05.2024

1. The supervising officer is requested to **furnish a comprehensive Review Note** incorporating the present position of outstanding Paras relating to previous Inspection Reports, so that Paras may be settled/updated wherever possible.

2. Paras of the previous IRs **may only be updated after proper verification to the satisfaction** of the supervising officer

3. **No extension of party days** shall be allowed except under exceptional circumstances on a merit basis.

4. As per the instruction of the D.G.A.(C), Kolkata, the supervising officer is requested to **furnish Draft Inspection Report (DIR) along with soft copy besides OIOS**. Delay, if

any, in submitting the DIR should be justified in writing. Party-days/man-days allotted includes party-days/man-days required for preparation of Draft IR. No additional man-days will be allowed for preparation of Draft IR.

5. Draft IR must be submitted by a responsible party member who can co-relate facts and figures expressed in draft IR with K.Ds. K. D marking (i.e mentioning the position of K.Ds) on the left/ right margin of the Draft IR should be specific to the type of K/D dealt with.

K.D marking on Annexure also.

6. Contribution to Para(s)/A.Q(s) by members of audit party shall be furnished in the following format. **Soft copy of the same prepared in Excel Format to be furnished** along with softcopy of IR, Annexure etc.)

Sl. No	Para No	A.Q No(s)	Contributed by

7. The supervising officer is also requested to furnish the **Auditee Profile** (No. of sub-units e.g., LCSs, ICDs, CFSs, PUs, address, phone no, FAX No., official email ID, revenue figure, any other distinguishing activities) along with the IR to help preparation of next Audit Plan.
8. **Allocation of work and Audit Notebook** must be furnished separately. Detail Tour Programme, wherever applicable, should be submitted along with Draft IR.
9. As per the Internal Test Audit's (ITA) instruction, **Sl. No.17 of the Title Sheet** (Receipt Audit) should be duly filled in with desired information.
10. As per the instruction issued from Hd. Qtrs., a copy of the **Code of Ethics is to be handed over to the head of the unit** and a certificate to the effect is to be given along with the IR.
11. **Title Sheet & Top Sheet should be filled properly** and authenticated with dated signature.
12. An **Index of the IR in prescribed Format** to be placed on top of the IR.
13. **Page marking of IR should be done properly.**
14. Copy of **sanctioned Audit Programme** should be placed in the IR File. Grading of IR should be filled in.
15. **Copies of all the Provisions** (i.e. Notifications/ Circulars/ Rules etc.) referred to in Paras should invariably accompany draft IR.
16. **The officials after completion of their assignment (Field Parties) will report to their respective concurrent Audit Groups/ Hq.**

Copy to: All Officials of CRAD

ABHIJIT SENGUPTA

वरिष्ठ लेखापरीक्षा अधिकारी/सी.आर.ए.डी.(मुख्या.)



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**Office Order No. CRAD/48/2024-25/06****Dated – 08.04.2024**

As approved by Director/RAIDT, the following tour programme for 1st Qtr. 2024-25 is detailed below: -

Party No	Name of Unit	Period of Accounts	Party Members (Shri/Smt.)	Period of Audit	Working Days	Desk Review
II	Chief Commissioner of Customs, Kolkata Zone	01.04.2023 to 31.03.2024	Nabarun Ghosh, SAO Rana Halder, AAO Jayashree Giri, AAO Sourav Mondal, Asst. Supvr.	22.04.2024 to 03.05.2024	10	19.04.2024
	O/o the Chief Accounts Officer, Custom House Treasury, Custom House, Kolkata	01.04.2021 to 31.03.2024	Nabarun Ghosh, SAO Sreemoy Ghosh, AAO Debasis Suin, AAO Depayan Paul, Sr. Ar.	09.05.2024 to 22.05.2024	10	08.05.2024

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3. **No extension of party days** shall be allowed except under exceptional circumstances on a merit basis.

4. As per the instruction of D.G.A.(C), Kolkata, the supervising officer is requested to **furnish Draft Inspection Report (DIR) along with soft copy besides OIOS**. Delay, if any, in submitting the DIR should be justified in writing. Party-days/man-days allotted includes party-days/man-days required for preparation of Draft IR. No additional man-days will be allowed for preparation of Draft IR.

5. Draft IR must be submitted by a responsible party member who can co-relate facts and figures expressed in draft IR with K.Ds. K. D marking (i.e mentioning the position of K.Ds) on the left/ right margin of the Draft IR should be specific to the type of K/D dealt with.

K.D marking on Annexure also.

6. Contribution to Para(s)/A.Q(s) by members of audit party shall be furnished in the following format. **Soft copy of the same prepared in Excel Format to be furnished** along with softcopy of IR, Annexure etc.)

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revenue figure, any other distinguishing activities) along with the IR to help preparation of next Audit Plan.

8. **Allocation of work and Audit Notebook** must be furnished separately. Detail Tour Programme, wherever applicable, should be submitted along with Draft IR.
9. As per the Internal Test Audit's (ITA) instruction, **Sl. No.17 of the Title Sheet** (Receipt Audit) should be duly filled in with desired information.
10. As per the instruction issued from Hd. Qtrs., a copy of the **Code of Ethics is to be handed over to the head of the unit** and a certificate to the effect is to be given along with the IR.
11. **Title Sheet & Top Sheet should be filled properly** and authenticated with dated signature.
12. An **Index of the IR in prescribed Format** to be placed on top of the IR.
13. **Page marking of IR should be done properly.**
14. Copy of **sanctioned Audit Programme** should be placed in the IR File. Grading of IR should be filled in.
15. **Copies of all the Provisions** (i.e. Notifications/ Circulars/ Rules etc.) referred to in Paras should invariably accompany draft IR.
16. **The officials after completion of their assignment (Field Parties) will report to their respective concurrent Audit Groups/ Hq.**

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**Office Order No. CRAD/48/2024-25/04****Dated – 08.04.2024**

As approved by Director/RAIDT, the following tour programme for 1st Qtr. 2024-25 is detailed below: -

Party No	Name of Unit	Period of Accounts	Party Members (Shri/Smt.)	Period of Audit	Working Days	Desk Review
V	O/o the AC/DC of Customs, Manifest Clearance Department, Custom House, Kolkata	01.04.2021 to 31.03.2024	Tapan Kumar Paul, SAO Bivash Kumar Samanto, AAO Sukdeb Ghosh, AAO Vibhakar Kumar, AAO Ritwik Thakur, Ar.	22.04.2024 to 03.05.2024	10	19.04.2024
	O/o the Commissioner of Customs (Preventive), Custom House, Kolkata	01.04.2023 to 31.03.2024	Tapan Kumar Paul, SAO Dipankar Chatterjee, AAO Mayukh Biswas, AAO Vibhakar Kumar, AAO Ritwik Thakur, Ar.	09.05.2024 to 22.05.2024	10	08.05.2024

1. The supervising officer is requested to **furnish a comprehensive Review Note** incorporating the present position of outstanding Paras relating to previous Inspection Reports, so that Paras may be settled/updated wherever possible.

2. Paras of the previous IRs **may only be updated after proper verification to the satisfaction** of the supervising officer

3. **No extension of party days** shall be allowed except under exceptional circumstances on a merit basis.

4. As per the instruction of D.G.A.(C), Kolkata, the supervising officer is requested to **furnish Draft Inspection Report (DIR) along with soft copy besides OIOS**. Delay, if any, in submitting the DIR should be justified in writing. Party-days/man-days allotted includes party-days/man-days required for preparation of Draft IR. No additional man-days will be allowed for preparation of Draft IR.

5. Draft IR must be submitted by a responsible party member who can co-relate facts and figures expressed in draft IR with K.Ds. K. D marking (i.e mentioning the position of K.Ds) on the left/ right margin of the Draft IR should be specific to the type of K/D dealt with. **K.D marking on Annexure also.**

6. Contribution to Para(s)/A.Q(s) by members of audit party shall be furnished in the following format. **Soft copy of the same prepared in Excel Format to be furnished** along with softcopy of IR, Annexure etc.)

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7. The supervising officer is also requested to furnish the **Auditee Profile** (No. of sub-units e.g., LCSs, ICDs, CFSs, PUs, address, phone no, FAX No., official email ID, revenue figure, any other distinguishing activities) along with the IR to help preparation of next Audit Plan.
8. **Allocation of work and Audit Notebook** must be furnished separately. Detail Tour Programme, wherever applicable, should be submitted along with Draft IR.
9. As per the Internal Test Audit's (ITA) instruction, **Sl. No.17 of the Title Sheet** (Receipt Audit) should be duly filled in with desired information.
10. As per the instruction issued from Hd. Qtrs., a copy of the **Code of Ethics is to be handed over to the head of the unit** and a certificate to the effect is to be given along with the IR.
11. **Title Sheet & Top Sheet should be filled properly** and authenticated with dated signature.
12. An **Index of the IR in prescribed Format** to be placed on top of the IR.
13. **Page marking of IR should be done properly.**
14. Copy of **sanctioned Audit Programmes** should be placed in the IR File. Grading of IR should be filled in.
15. **Copies of all the Provisions** (i.e. Notifications/ Circulars/ Rules etc.) referred to in Paras should invariably accompany draft IR.
16. **The officials after completion of their assignment (Field Parties) will report to their respective concurrent Audit Groups/ Hq.**
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Office Order No. CRAD/48/2024-25/09

Dated – 09-04-2024

As approved by Director/RAIDT, Shri Sreemoy Ghosh, AAO is withdrawn from Field Party-II programmed for compliance audit of O/o Customs House Treasury, Kolkata during the period from 09.05.2024 to 22.05.2024 and Shri Debraj Bhattacharya, AAO is posted in Field Party-II w.e.f. 09-05-2024 in place of Shri Sreemoy Ghosh, AAO.

ABHIJIT SENGUPTA

वरिष्ठ लेखापरीक्षा अधिकारी/सी.आर.ए.डी° (मुख्या°)



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Office Order No. CRAD/48/2024-25/19

Dated – 02-05-2024

As approved by Director/RAIDT, following postings are made in Field Parties:

1. Shri Priyesh Kumar, AAO is posted in Field Party-V w.e.f. 09.05.2024 in place of Shri Mayukh Biswas, AAO.
2. Md. Aftab Alam, AAO is posted in Field Party-IV w.e.f. 06.05.2024 in place of Shri Sreemoy Ghosh, AAO.
3. Smt. K. Malati, Asst. Supvr. is posted in Field Party-II w.e.f. 09.05.2024 in place of Shri Depayan Paul, Sr. Ar.

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**Office Order No. CRAD/48/2024-25/25****Dated – 22.05.2024**

As approved by Director/RAIDT, **Office Order No. CRAD/48/2024-25/23 Dated: 10.05.2024** stands cancelled and Revised Tour Programme for 1st Qtr 2024-25 is detailed below: -

Party No	Name of Unit	Period of Accounts	Party Members (Shri/Smt.)	Period of Audit	Working Days	Desk Review
V	Candor SEZ	01.04.2023 to 31.03.2024	Tapan Kumar Paul, SAO Debasis Suin, AAO	29.05.2024 to 11.06.2024	10	28.05.2024
	Wipro SEZ	Since Inception to 31.03.2024	Shambodeb Pal, AAO Vikash Kumar Yadav, AAO	18.06.2024 to 25.06.2024	5	14.06.2024
II	O/o the AC/DC of Customs, Software Technology Parks of India (STPI)	01.04.2021 to 31.03.2024	Nabarun Ghosh, SAO Rana Halder, AAO Jayashree Giri, AAO Md. Muslim Ansari, Ar.	29.05.2024 to 04.06.2024	5	28.05.2024
	O/o the AC/DC of Customs, Export Department, Customs House, Kolkata	01.04.2023 to 31.03.2024	Nabarun Ghosh, SAO Md. Aftab Alam, AAO Jayashree Giri, AAO Md. Muslim Ansari, Ar.	10.06.2024 to 24.06.2024	10	07.06.2024
IV	PRO & Sea UB, Customs House, Kolkata	Since Inception to 31.03.2024	Md. Shakeb Ayaz, SAO Abhijit Pramanik, AAO Bivash Kumar Samanto, AAO Ritwik thakur, Ar.	29.05.2024 to 06.06.2024	7	28.05.2024
VII	O/o the AC/DC of Customs, Haldia Mini Customs House (Including Haldia Dock	01.04.2021 to 31.03.2024	Subrata Kumar Roy, AAO Deepanjan Mitra, AAO	27.05.2024 to 06.06.2024	9	24.05.2024

	Complex), Chiranjeevpur, Haldia		Somnath Mondal, AAO Sudhir Kumar, AAO			
I	O/o the AC/DC of Customs, Appraising Group Nepal, Customs House, Kolkata	01.04.2021 to 31.03.2024	Kamalesh Khanta, SAO Amit Sharma, AAO Debasis Dutta, AAO Mihir Lal Sarkar, Asstt. Supvr.	27.05.2024 to 06.06.2024	9	24.05.2024

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11. **Title Sheet & Top Sheet should be filled properly** and authenticated with dated signature.

12. An **Index of the IR in prescribed Format** to be placed on top of the IR.

13. **Page marking of IR should be done properly.**

14. Copy of **sanctioned Audit Programme** should be placed in the IR File. Grading of IR should be filled in.

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Jaya Basu Sarkar

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Office Order No. CRAD/48/2024-25/28

Dated – 05-06-2024

As approved by Director/ RAIDT, Shri Nabarun Ghosh, SAO, is withdrawn from Field Party-II, scheduled to carry out compliance audit at O/o the AC/DC of Customs, Export Department, Customs House, Kolkata during the period from 10.06.2024 to 24.06.2024 and Shri Kamalesh Khanta, SAO, is posted to Field Party-II to supervise the audit work of aforesaid unit in place of Shri Nabarun Ghosh, SAO.

Copy to all officials of CRAD.

ABHIJIT SENGUPTA

वरिष्ठ लेखापरीक्षा अधिकारी/सी.आर.ए.डी० (मुख्या०)



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Office Order No. CRAD/48/2024-25/28

Dated – 05-06-2024

As approved by Director/ RAIDT, Shri Nabarun Ghosh, SAO, is withdrawn from Field Party-II, scheduled to carry out compliance audit at O/o the AC/DC of Customs, Export Department, Customs House, Kolkata during the period from 10.06.2024 to 24.06.2024 and Shri Kamalesh Khanta, SAO, is posted to Field Party-II to supervise the audit work of aforesaid unit in place of Shri Nabarun Ghosh, SAO.

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वरिष्ठ लेखापरीक्षा अधिकारी/सी.आर.ए.डी० (मुख्या०)