



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/48/2025-26/06**

**Dated – 24-04-2025**

As approved by Director/RAIDT, the tour programme for 1<sup>st</sup> Qtr 2025-26 is detailed below:

Party No	Name of Unit	Period of Accounts	Party Members (Shri/Smt.)	Period of Audit	Working Days	Desk Review
I	Tax Arrear Recovery & Reward Cell, (TAR) CCP, WB, Custom House, Kolkata	01.04.2022 to 31.03.2025	Kamalesh Khanta, SAO Raj Tilak Patel, AAO Amit Sharma, AAO	28.04.2025 to 05.05.2025	6	25.04.2025
	Commissioner of Customs (Preventive), Custom House, Kolkata	01.04.2024 to 31.03.2025	Kamalesh Khanta, SAO Raj Tilak Patel, AAO Amit Sharma, AAO Vikash Kr. Yadav, AAO	09.05.2025 to 23.05.2025	10	08.05.2025
	EOMC, Custom House, Kolkata	01.04.2022 to 31.03.2025	Kamalesh Khanta, SAO Raj Tilak Patel, AAO Vikash Kr. Yadav, AAO	29.05.2025 to 13.06.2025	12	28.05.2024

- Desk Review should be carried out by the audit Party at CRAD (HQ) on the mentioned date.** 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.
- Paras of the previous IRs **may only be updated after proper verification to the satisfaction** of the supervising officer.
- 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 the Draft Inspection Report (DIR) along with a soft copy.** 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 the audit party shall be furnished in the following format. **Soft copy of the same prepared in Excel Format to be furnished** along with soft copy 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. A detailed 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 the desired information.
10. As per the instructions issued by 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

**Jaya Basu  
Sarkar**

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



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**Office Order No. CRAD/48/2025-26/07**
**Dated – 24-04-2025**

As approved by Director/RAIDT, the tour programme for 1<sup>st</sup> Qtr 2025-26 is detailed below:

Party No	Name of Unit	Period of Accounts	Party Members (Shri/Smt.)	Period of Audit	Working Days	Desk Review
II	SRI-Preventive, Custom House, Kolkata	01.04.2022 to 31.03.2025	Nabarun Ghosh, SAO Rana Halder, AAO Suvendhu Mondal, AAO Debjyoti Mitra, AAO	28.04.2025 to 08.05.2025	9	25.04.2025
	Reward Cases (Commissionerate of Customs Appraising General), Custom House, Kolkata	01.04.2022 to 31.03.2025	Nabarun Ghosh, SAO Rana Halder, AAO Suvendhu Mondal, AAO Debjyoti Mitra, AAO	15.05.2025 to 22.05.2025	6	14.05.2025
	Tata Consultancy Services SEZ	Since Inception to 31.03.2025	Nabarun Ghosh, SAO Rana Halder, AAO Suvendhu Mondal, AAO Sourav Mondal, Asst. Supvr.	28.05.2025 to 03.06.2025	5	27.05.2025

- Desk Review should be carried out by the audit Party at CRAD (HQ) on the mentioned date.** 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 the Draft Inspection Report (DIR) along with a soft copy**. 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 the audit party shall be furnished in the following format. **Soft copy of the same prepared in Excel Format to be furnished** along with soft copy 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. A detailed 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 the desired information.
10. As per the instructions issued by 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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**Jaya Basu Sarkar**

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**Office Order No. CRAD/48/2025-26/08**

**Dated – 24-04-2025**

As approved by Director/RAIDT, the tour programme for 1<sup>st</sup> Qtr 2025-26 is detailed below:

Party No	Name of Unit	Period of Accounts	Party Members (Shri/Smt.)	Period of Audit	Working Days	Desk Review
III	Chief Commissioner of Customs, Kolkata Zone, Custom House, Kolkata	01.04.2024 to 31.03.2025	Anil Kr. Singh, SAO Debasis Suin, AAO Soyeli Roy, AAO Nil Kamal Chowdhury, Asstt. Supvr.	28.04.2025 to 09.05.2025	10	25.04.2025
	Commissioner of Appeal, Custom House, Kolkata	Since Inception to 31.03.2025	Anil Kr. Singh, SAO Debasis Suin, AAO Soyeli Roy, AAO Nil Kamal Chowdhury, Asstt. Supvr.	16.05.2025 to 28.05.2025	9	15.05.2025
	Manikanchan SEZ	01.04.2022 to 31.03.2025	Anil Kr. Singh, SAO Debasis Suin, AAO Soyeli Roy, AAO Nil Kamal Chowdhury, Asstt. Supvr.	03.06.2025 to 12.06.2025	8	02.06.2025

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**Office Order No. CRAD/48/2025-26/09**

**Dated – 24-04-2025**

As approved by Director/RAIDT, the tour programme for 1<sup>st</sup> Qtr 2025-26 is detailed below:

Party No	Name of Unit	Period of Accounts	Party Members (Shri/Smt.)	Period of Audit & (Working Days)	Transit to & from Kolkata	Desk Review
IV	Special Tax Recovery Cell (STRC), Custom House, Kolkata	01.04.2022 to 31.03.2025	Md. Shakeb Ayaz, SAO Debasish Dutta, AAO Subrata Kr. Roy, AAO	28.04.2025 to 08.05.2025 (9)	NA	25.04.2025
	Export Department, Custom House, Kolkata	01.04.2024 to 31.03.2025	Md. Shakeb Ayaz, SAO Debasish Dutta, AAO Subrata Kr. Roy, AAO	15.05.2025 to 28.05.2025 (10)	NA	14.05.2025
	Dimapur Customs Division	01.04.2022 to 31.03.2025	Md. Shakeb Ayaz, SAO Amit Sharma, AAO Debjyoti Mitra, AAO	04.06.2025 to 19.06.2025 (12)	03.06.2025 & 20.06.2025	02.06.2025

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**Office Order No. CRAD/48/2025-26/10**

**Dated – 24-04-2025**

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Party No	Name of Unit	Period of Accounts	Party Members (Shri/Smt.)	Period of Audit	Working Days	Desk Review
V	Commissioner of Customs (Port), Custom House, Kolkata	01.04.2024 to 31.03.2025	Supriya Dey, SAO Abhijit Pramanik. AAO Mayukh Biswas, AAO Mihir Lal Sarkar, Supvr.	28.04.2025 to 13.05.2025	11	25.04.2025
	O/o the Commissioner of Customs (Airport) (including Reward Cases)	01.04.2024 to 31.03.2025	Supriya Dey, SAO Abhijit Pramanik. AAO Mayukh Biswas, AAO Mihir Lal Sarkar, Supvr.	19.05.2025 to 30.05.2025	10	16.05.2025
	Bantala SEZ	01.04.2022 to 31.03.2025	Supriya Dey, SAO Abhijit Pramanik. AAO Mayukh Biswas, AAO Mihir Lal Sarkar, Supvr.	05.06.2025 to 11.06.2025	5	04.06.2025

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