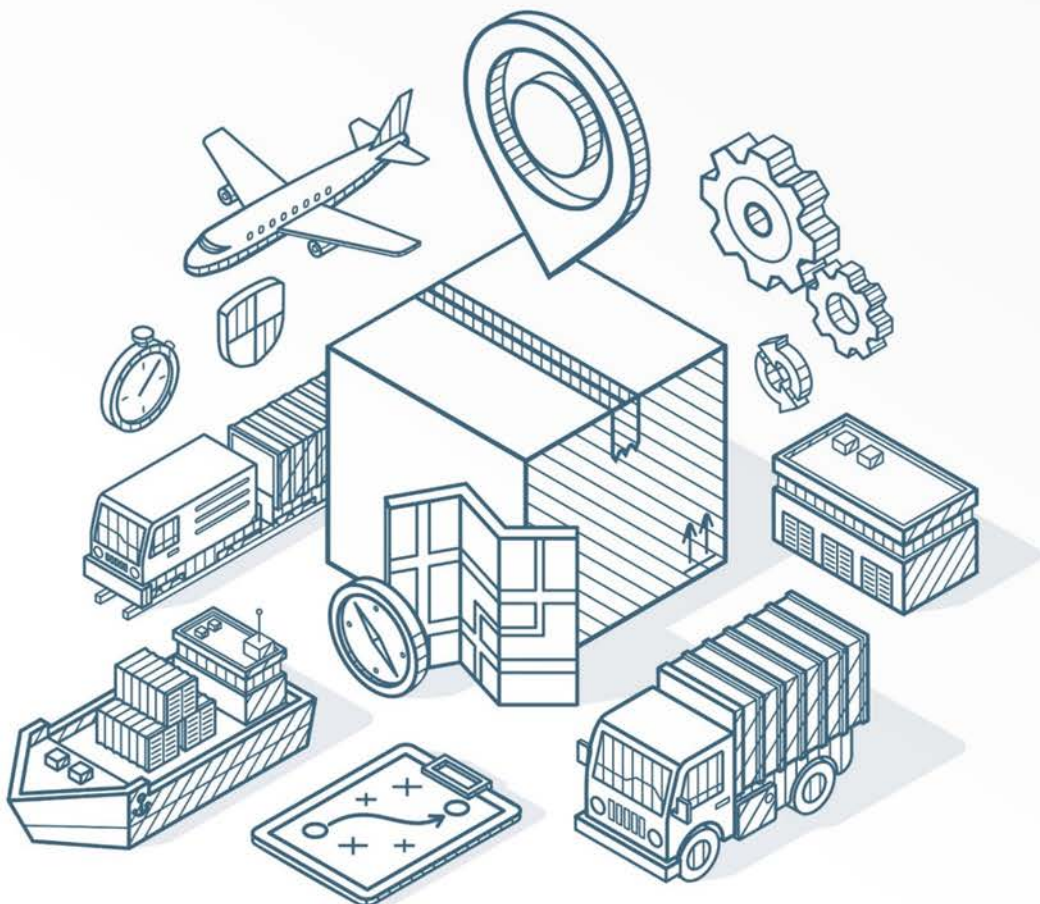




Guidebook for **Faceless Assessment**



Turant Customs Programme
Faceless, Contactless and Paperless Customs Clearance

October, 2020
Version 1.0

www.taxguru.in

Disclaimer

The information, content, data etc. provided in this Guidebook is for general guidance of stakeholders. While CBIC will endeavour to update the content of this Guidebook from time to time, readers are advised to refer to the latest provisions of the relevant laws, rules, regulations, circulars, etc.

Foreword

Trade facilitation is a key enabler for simplification of procedures and reduction of barriers to the trade. In India, Central Board of Indirect Taxes and Customs (CBIC) has been at the forefront of taking initiatives aimed at catalysing economic development through transparency, harmonization, predictability and automation in trade. The aim has been to reduce time and cost for the EXIM community. This would help them become more competitive in the international arena.

In line with this momentum, CBIC has implemented next generation reforms through Turant Customs, strongly enabled by technology. This flagship initiative stands on the pillars of – Faceless, Contactless and Paperless Customs. This reform will help India take a substantial leap forward towards faster and cheaper Customs clearance of imported goods.

A key enabler in Turant Customs is Faceless Assessment. It is being rolled out in phases and is scheduled to cover the entire country by 31st October 2020. This would enable uniform, anonymous Customs assessments and reduce interface between the Trade and Customs officers.

The response of Custom officials to the dynamics of the worldwide changes in the ecosystem has been commendable. In this regard, the efforts of Indian Customs, in particular, have been notable, particularly the pace with which it has constantly adapted and evolved in this large and diverse country.

I commend the officers of CBIC for their commitment to the cause of regulatory reforms aimed at enhanced efficiency. Our efforts need to be complementary and synergized at all times to ensure that the reforms enable a conducive and transparent environment for businesses involved with cross-border trade in India.



M. Ajit Kumar
Chairman, CBIC

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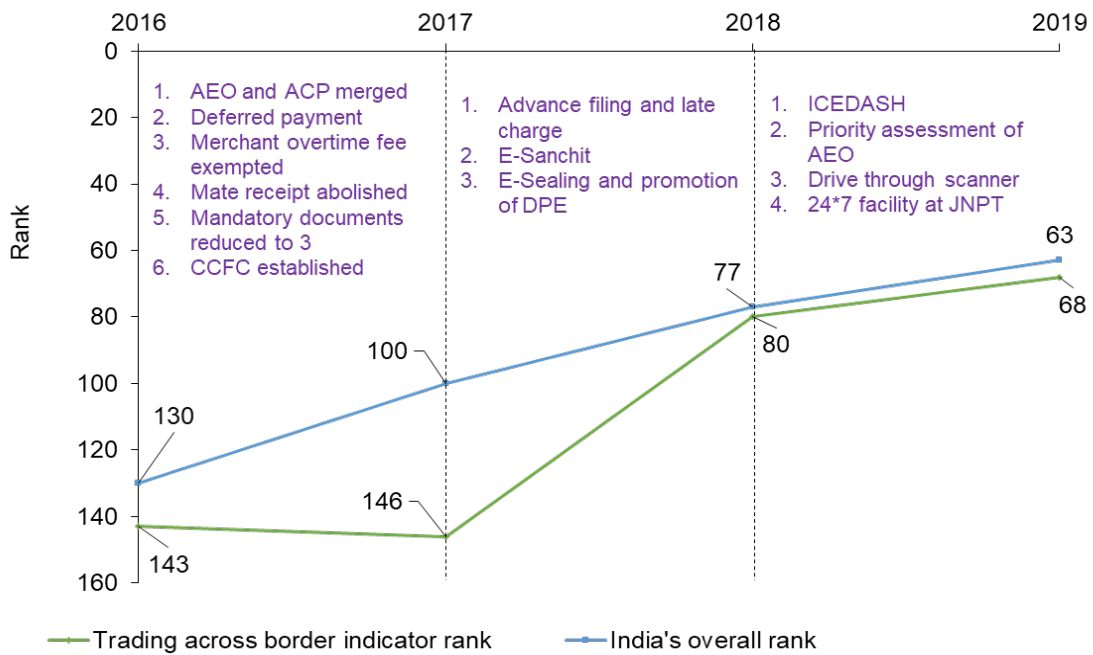
Executive Summary



Executive Summary

The Central Board of Indirect Taxes and Customs (CBIC) is the apex body mandated for the Customs clearance of cross border trade (import, export and transshipment). Over the years, CBIC has been instrumental in improving overall business environment and our global rankings in the category of Trading Across Borders. Turant Customs is going to further this agenda in the coming years.

Recent years have seen India evidence significant improvement on multiple independent global indices which evaluating efficiency of the cross-border ecosystem. This includes the World Bank's Logistics Performance Index and Doing Business assessment (on the Trading Across Borders indicator) as well as the UN global survey on digital and sustainable trade facilitation.



Previous Customs clearance processes involved myriad requirements that were manually operated, complex, sequential and time-consuming. 3rd February 1995 marked a watershed day for Indian Customs, on that day 25 years ago, India's first electronic Bill of Entry (BE) was filed at New Customs House, New Delhi.

Migration of core Customs process to a technology platform opened-up a host of opportunities to reform the border clearance ecosystem. Earlier, the importers, exporters and other actors engaged in international trade (shipping lines, freight forwarders etc.) were required to prepare and submit large amount of information to border agencies to comply with various regulatory requirements. Also, this information had to be submitted separately to several different agencies, which their own specific automated or manual systems to process the data. This used to put a serious burden both on Government and trade. Thus, early initiatives by Customs focussed on expeditious transmission of documents between Participating Government Agencies (PGA) as

well as parallel processing of documents. This led to the introduction, in 2016, of Single Window Interface For Facilitating Trade (SWIFT), which enabled traders to file their documents for clearance through a common entry point. SWIFT harmonized the regulatory compliance system by simplification of information flows between government and trade. Co-incidentally, creation of a single window facility is also a key obligation for signatories of the World Trade Organizations (WTO) Trade Facilitation Agreement (TFA).¹

SWIFT enables traders to file a common electronic 'Integrated Declaration' on the ICEGATE portal replacing the separate forms required by PGAs, which include Food Safety and Standards Authority of India (FSSAI), Plant Quarantine (PQ), Animal Quarantine (AQ), Central Drugs Standard Control Organization (CDSCO), Wildlife Crime Control Bureau (WCCB) and Textile Committee. A 'PGA Corridor' within the platform's Risk Management System (RMS) then routes the declarations automatically to concerned agencies. SWIFT is complemented by e-SANCHIT which allows traders to submit electronic digitally signed copies of supporting documents thereby dispensing with hard copies that were physically submitted earlier.

SWIFT enabling 'Minimum Government, Maximum Governance'



SWIFT, Indian Customs EDI System (ICES) and Indian Customs Electronic Gateway (ICEGATE) have now become synonymous with the digital evolution journey of Indian Customs, making the Department a frontrunner of e-Governance initiatives in the country.

¹ Under Article 10.4 of the WTO's TFA

In recent times, the possibilities offered by technology to enhance trade facilitation have expanded exponentially. At the same time, the WTO's TFA has spurred efforts to re-engineer the extant processes for expediting cargo clearance. The combination of applying technology to modern trust-based processes has led to the realization that trade facilitation can be significantly enhanced without compromising national interest (including economic, social and environmental). Further, recent uncertainty ushered by Covid-19 has fast tracked the move towards a 'new normal' based on the heightened use of technology.

Indian customs introduced the 'Turant Customs' programme as a key initiative of CBIC to enable faster clearance at lesser cost to the trade, transparent decision making leading to enhanced ease of doing business. Components of the programme are characterized by three key attributes i.e. a Faceless, Contactless and Paperless Customs clearance processes. The programme radically reimagines extant processes by leveraging technology for greater transparency, efficiency and accountability.

The most critical component of the Turant Customs programme is Faceless Assessment, which is set for

an All India launch on 31st October 2020. Faceless Assessment (also referred to as virtual assessment or anonymised assessment) uses a technology platform to separate the Customs assessment process from the physical location of a Customs officer at the port of arrival. This measure will bolster efforts to ensure an objective, free, fair and just assessment.

Key objectives of Faceless Assessment include:

- i. Anonymity in assessment for reduced physical interface between trade and Customs
- ii. Speedier Customs clearances through efficient utilisation of manpower
- iii. Greater uniformity of assessment across locations
- iv. Promoting sector specific and functional specialisation in assessment

After running pilot programmes since August 2019, the first formal phase of Faceless Assessment commenced in Bengaluru and Chennai in June 2020. It primarily focused on cargo under Chapters 84 and 85 of the Customs Tariff Act, 1975. This was followed by other phases covering new Customs locations and new items of import.

The phased launch of Faceless Assessment helped CBIC evaluate the responsiveness of Customs officers and trade representatives as well as suitability of the technology platform in a real-world environment. Accordingly, based on the findings of this exercise, the pan India roll out of Faceless



Faceless

- Faceless assessment
- Constitution of NAC
- Constitution of FAG



Contactless

- Web based goods registration by importer
- Automated queuing and machine enabled customs 'Out of Charge'
- Customs compliance verification through e-Sanchit
- Automated debit of bond after assessment
- Online AD Code/ IFSC Code up-dation



Paperless

- e-OOC BE and e-LEO Shipping Bill
- e-Gatepass
- e-Sanchit by PGAs for issuance of License/ Permits

Assessment has now been firmed up paving the path for a more modern, efficient, and professional Customs administration.

It is estimated that the Faceless Assessment initiative will help slash release time to only few minutes and few hours, substantially lower than the present clearance times averaging three to four days. Accordingly, Faceless Assessment is expected to have considerable impact on India's performance on various independent global assessments and boost the country's trade competitiveness, including ease of doing business. Faceless Assessment also offers many other advantages to both trade and CBIC.

This Guidebook has been prepared to help the Customs officers and other concerned stakeholders in the successful implementation of Faceless Assessment across the country. It will act as a ready reckoner covering aspects of:

- Reforms undertaken by CBIC, especially those enabling Turant Customs
 - Institutional set up for Faceless Assessment
 - Roles and responsibilities of National Assessment Centres (NAC), their Co-Convenors, Convenors and Members
 - Key Considerations for Faceless Assessment
 - Processes/ procedures for Faceless Assessment
 - Communication and outreach efforts for successful implementation of Faceless Assessment
 - Performance measurement and impact analysis
-

Introduction to Faceless Assessment



Chapter 1: Introduction to Faceless Assessment

1.1 Faceless Assessment, a component of the Turant Customs programme, is a path breaking initiative aimed at introducing anonymity and uniformity in Customs assessments pan India.

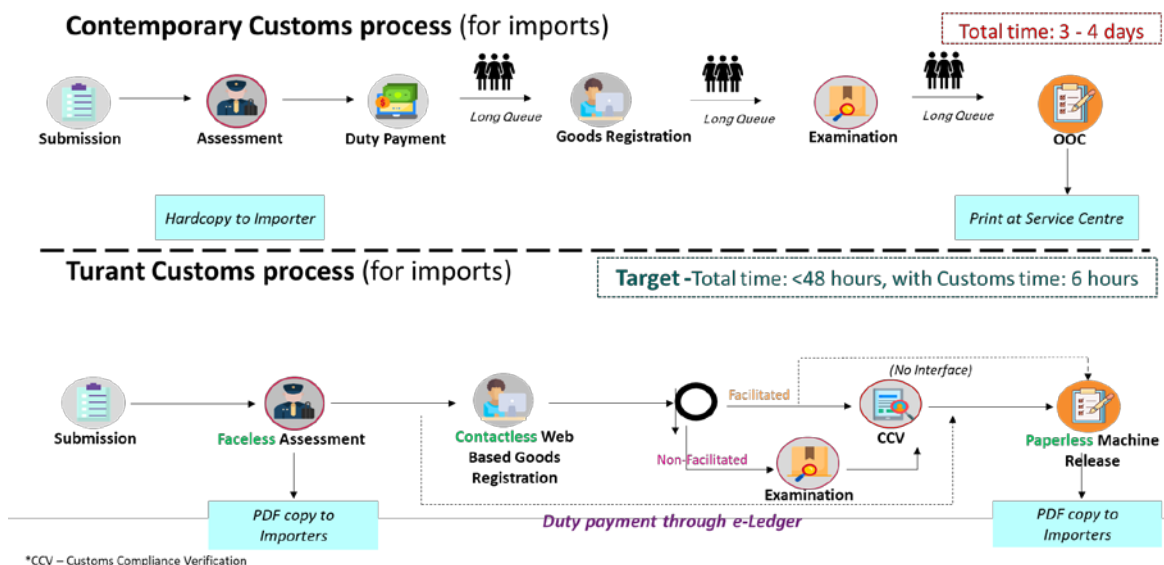
1.2 **Overview:** The journey towards Faceless Assessment has been long. Decades ago, goods imported into India were assessed for Customs duty at the border by jurisdictional Customs officers on the basis of physical documents. Subsequent introduction of computers led to automation of assessment. This was followed by a robust digital risk management system (RMS) for Customs clearance with minimal checks, while interdicting risk-prone cargo for assessment and examination.

In 2012, the Customs Act 1962, was amended to introduce self-assessment by importers/exporters themselves. While digitisation helped in streamlining of procedures, yet disparities in assessment prevailed due to interpretation issues. Customs officials recognised a dire need to provide uniformity and certainty in assessment practices. It was also clear that anonymity in assessment and load balancing of import documents that are required to be assessed would bring about more efficiency and help improve the speed of Customs clearances across India. This was the trigger for the conceptualization and development of Faceless Assessment.

1.3 **Faceless Assessment a Balance between Anonymization and Specialization:** Anonymity in assessment is a core feature of the Faceless Assessment initiative. This is aimed to reduce the unnecessary need of a face to face interaction with a Customs official.

This measure will also encourage specialization and uniformity in assessment of identified goods, as officers in a Faceless Assessment Group (FAG) would no longer be required to work on assessment of all goods.

Overview of Customs processes before and after Turant Customs



1.4 At present, the Customs Zones and Commissionerates are organized in different ways, as follows:

- a. **Customs Zones with Customs Commissionerates for all Customs Functions:** In these Zones, all the Customs functions in relation to import and export are done in a single Commissionerate. An example is Bengaluru Zone which has three self-contained Customs Commissionerates viz. Bengaluru Air Cargo Complex (ACC), Bengaluru, Inland Container Depot (ICD) and Mangalore Port. Likewise, Kolkata Zone has three self-contained Customs Commissionerates viz. Kolkata, Air Cargo Complex (ACC), Kolkata Port and Kolkata Preventive Commissionerate.
- b. **Customs Zones with Customs Commissionerates, both self-contained and otherwise:** In these Zones, all the Customs functions in relation to import and export are done either in a single self-contained Commissionerate or only specific Customs functions are done in a particular Commissionerate. An example is Delhi Zone, which has Inland Container Depot (ICD) Patparganj as a full-fledged self-contained Commissionerate along with Inland Container Depot (ICD), Tughlakabad (Import) and Delhi Air Cargo Complex (Import) as only Import Commissionerates and Inland Container Depot (ICD), Tughlakabad (Export) and Air Cargo Complex (Export) as only Export Commissionerates.
- c. **Customs Zones without Full-Fledged Commissionerate combined with Import and Export Commissionerates:** In these Zones, a Commissionerate performs partial Customs functions. Examples of such zones are Chennai Zone, Mumbai-I and II. In Chennai, Chennai-II Commissionerate does only assessment work in relation to imported goods whereas Chennai-IV has all the CFS under it where the examination of imported goods is done, and Chennai-VII is a self-contained Commissionerate for air cargo. In Mumbai-II Zone, NS-I Commissionerate is meant for Assessment group I and II and related functions, NS-III deals with Assessment group III and IV and NS-V does the work related to Assessment Group V, VA, VB and VI. Mumbai-I Zone also has similar distribution in terms of assessment groups between Import-I and Import-II Commissionerate.
- d. **GST Zones Having Customs Commissionerates:** In these GST Zones, there are Customs Commissionerate. Examples of such zones are Hyderabad, Meerut, Cochin, Visakhapatnam, Bhopal and Shillong.

1.5 It was seen that despite a centralized automated IT framework for carrying out Customs assessment, the varying assessment structures in the Zones were not compatible with the CBIC's mission of having uniform and standardized Customs assessment practices. Moreover, as the assessment was being done in the port of import itself, local assessment practices would invariably creep in, despite all attempts at standardization. The different structures were also

found to contribute to differences in dwell time of cargo, thereby bringing down the overall efficiency. Thus, it was clear that a fundamental change is warranted to meet the objective of the CBIC in providing a most efficient, transparent and standardized Customs assessment experience.

1.6 The new Customs assessment structure moves away from the physical constraint of assessment by local Customs officers at the Port of Import. Faceless Assessment is being implemented taking into consideration the above mentioned different structures of Customs zones and commissionerates. It redefines the roles of Customs officers for assessment, examination and other related processes along with changes in ICES and creates a superstructure of Faceless Assessment Groups (FAGs), Port Assessment Group (PAG), National Assessment Centres (NACs) and Turant Suvidha Kendras (TSKs). The new dispensation virtually connects Customs assessment officers from different jurisdictions and provides for enhanced level monitoring of Customs assessments based on assignment of import clearance documents by the Customs Automated System (CAS) to officers of the FAGs irrespective of the port of import of the goods.

1.7 **A pilot of the initiative was initiated last year by CBIC and post validation of the expected outcomes, it has been decided to roll out the programme nationally. These Pilot Programmes helped test Faceless Assessment first in the same zone, then across zones. Faceless Assessment is now being extended across all Customs ports in India to usher a more modern, efficient, and professional Customs administration, with resultant benefits for trade and industry.**

Institutional Setup



Chapter 2: Institutional setup

2.1 Faceless Assessment is based on the Customs Automated System assigning a Bill of Entry (BE) that is identified for scrutiny (non-facilitated BE) to an assessing officer, who is physically located at a Customs station, which is not the port of import. As aforementioned, the objectives of the initiative are to:

- Anonymize the assessment process by removing the physical interface with Customs
- Ensure uniformity of assessment across locations by promoting sector specific and functional specialization
- Improve workload for efficient utilization of manpower and resources for Customs by automation of the end-to-end clearance process

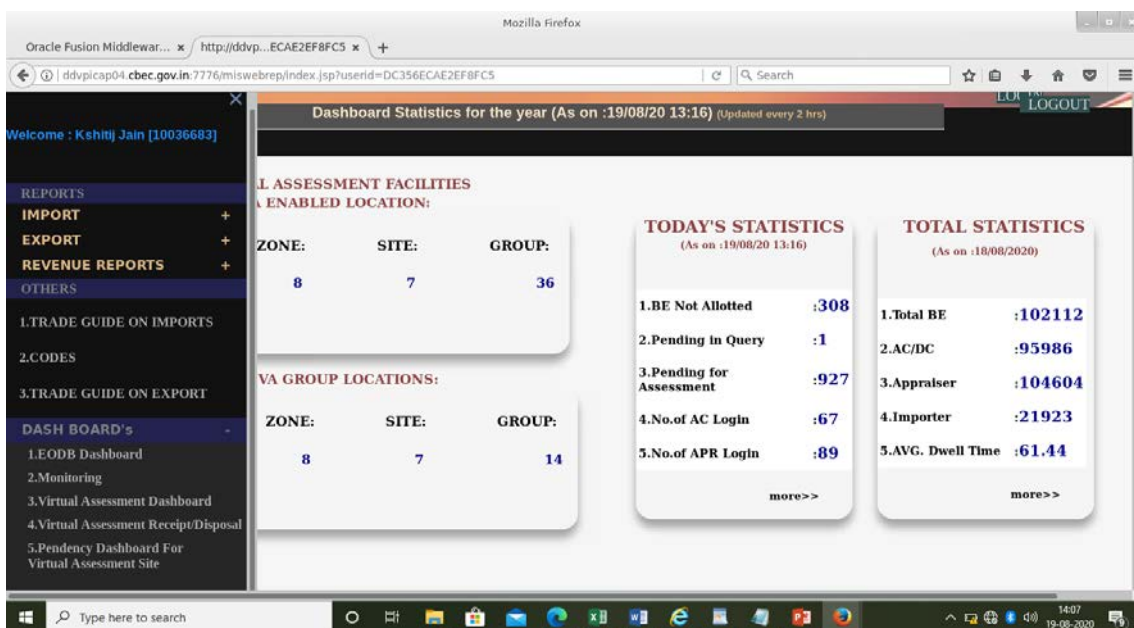
The Faceless Assessment institutional set up has two levels, i.e., (i) Local and (ii) Virtual

2.2 Faceless Assessment set up

A. Local Setup

- **Port of Import:** The port of import is the Customs station of import where the goods lie and the importer has entered a BE for home consumption or warehousing. Its functions are as follows:
 - It will have one Port Assessment Group (PAG) to assess cases referred to by the FAG in specific circumstances.
 - Turant Suvidha Kendra (TSK) to be set up at Port of Import for various document/report submission/ generation for the assessment.

Dashboard for Port of Import Commissioner



TODAY'S STATISTICS

TOTAL BILL OF ENTRY NOT ALLOTTED

SITE	AG	TOT BE NOT ALLOTTED
INMAA4	5B	4
INKAT1	5	1
INVTZ1	4	5
INPPG6	5B	3
INBFR6	3	1
INTKD6	5B	2
INMAA1	5A	14
INBLR4	5B	5
INBLR4	5A	27
INTKD6	5A	4
INHZA1	2G	1
INWFD6	5	5
INBOM4	2A	23
INPPG6	5	4
INBOM1	2A	2
INMAA4	5	13
INTKD6	3	1

PENDING IN QUERY

SITE	AG	Pending in Query
INDELA	5B	1

PENDING FOR ASSESSMENT

SITE	AG	Pending for Assessment
INKAT1	5	2
INBFR6	5	1
INVTZ1	4	2
INMAA4	5B	19
INPPG6	5B	6
INWFD6	3	7
INBFR6	3	1
INFBD6	3	9
INTKD6	5B	8
INMAA1	5A	47
INBFR6	5B	1
INBDM6	5	1
INBLR4	5B	40
INBDM6	3	11
INBLR4	5A	143
INTKD6	5A	28

AC/DC LOGIN

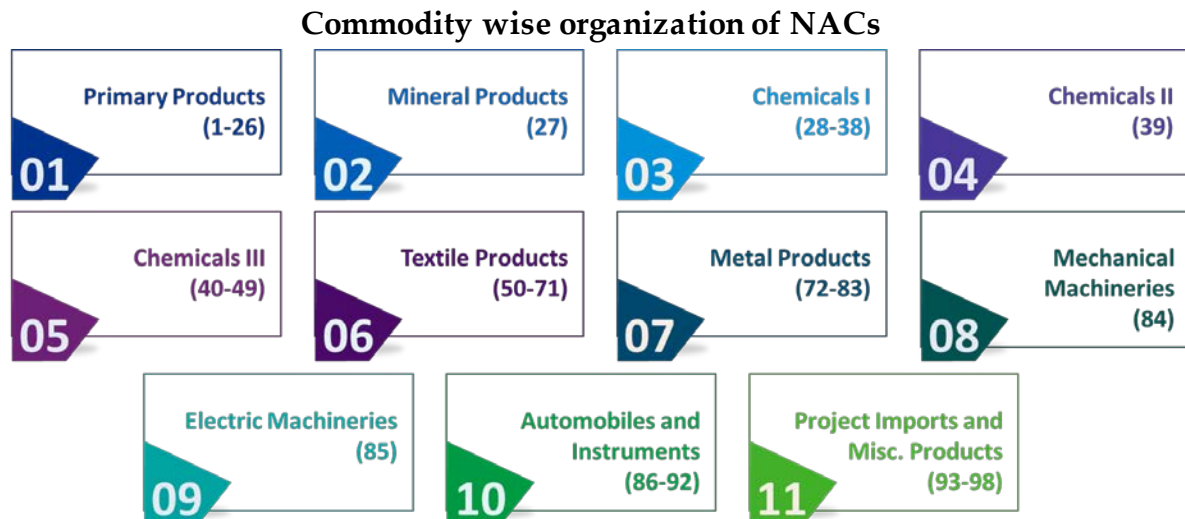
AC SSOID	SITE	AG
10029219	INFBD6	3
10044965	INFBD6	3
10044965	INGHR6	3
10037456	INGHR6	3
10043959	INMAA1	5
10037456	INMAA1	3
10029219	INMAA1	3
10015342	INMAA1	5
10040561	INMAA1	3
100		

- **Port Assessment Groups:** the equivalent of Appraising Group currently located in each port of import for verification of the assessment and other related functions as is the normal practice. Their functions include:
 - i. All functions pertaining to the BE which are not marked to the Faceless Assessment Group by the Customs Automated System.
 - ii. BEs that are referred by the Faceless Assessment Group to the port of import, for any reason.
 - iii. Handling of issues arising post assessment, relating to the BEs which were handled in the Faceless Assessment Group.
- **Turant Suvidha Kendras:** are facilitation centres which will handhold and facilitate trade, as it adapts to the new system. To reduce friction and to handhold stakeholders, TSK at the port of import will facilitate trade. Their functions illustratively include:
 - Accept Bonds or Bank Guarantee;
 - Carry out any other verifications that may be referred by FAGs;
 - Defacing of documents/ permits licenses, wherever required;
 - Debit of documents/ permits/ licenses, wherever required;
 - Handle queries related to assessment; and
 - Other functions determined by Commissioner to facilitate trade

The location and timing of the Turant Suvidha Kendras would need to be properly advertised and made known to all stakeholders. The Principal Commissioners/ Commissioners are advised to devise suitable procedures for numbering, handling and safekeep of documents handled in the TSK. This information is also available on CBIC's website under Taxpayer Assistance under the head: Enquiry Points which is accessible through: <https://www.cbic.gov.in/htdocs-cbec/enquiry-points>.

B. Virtual Setup

- **National Assessment Centres:** NACs have been created for the purpose of rollout of faceless assessment. 11 Customs Commissionerates have been partially re-organised as NACs, with all India jurisdiction. NACs are organized commodity-wise according to the First Schedule to the Customs Tariff Act, 1975.



Each NAC will include multiple FAGs. Their mandate will be to examine assessment practices of imported goods across Customs stations and suggest measures to increase uniformity and quality of assessments. Details of the 11 NACs are provided at **Annexure 1**.

- **Faceless Assessment Groups:** Officers from different jurisdictions will be brought together on a technology platform to form various FAGs² for assessment of particular groups in an NAC. BE will be assigned to these set of officers who are from different customs locations but are virtually connected.

Their role will require them to verify assessment of any BE that is assigned to their group by the Customs Automated System. Each FAG would have an all India jurisdiction and it may or may not necessarily have a presence in all Customs formations.

The functions of the FAGs will include:

- As is the present practice, may accept the self-assessment or re-assessment of the BE and pass a speaking order³ (unless acceptance is confirmed in writing).
- Providing importers an opportunity of hearing through Query or via video conferencing in case the importer before proceeding with the re-assessment.
- Assessing any BE assigned to them by the Customs Automated System, irrespective of the port where the goods have arrived.

² Of the level of Appraisers/Superintendents and Assistant Commissioners/ Deputy Commissioners

³ within 15 days of the date of re-assessment as per Section 17(5) of the Customs Act,1962

- With the introduction of FAG, the assessment part of the Customs clearance procedure would be delinked with the geographical location where the goods are available for examination.
- The presence of FAG in a Zone is decided based on the import commodities profile of Customs location, quantum of BEs and availability of officers at DC/AC and Appraiser/ Superintendent level.

The Principal Chief Commissioners/ Chief Commissioners of Customs may decide on the total number of officers to be placed in each FAG based on the volume of BEs for their respective zones.

National Assessment Centres



Chapter 3: National Assessment Centres

3.1 This chapter details out the roles and responsibilities of the National Assessment Centres and the Convenors of the NACs. It also presents the coordination mechanism for internal communication as well as external communication, which requires coordination with multiple departments/ agencies.

3.2 **Selection and Rationale of NAC:** is based on the share of the volume of import of a particular commodity group(s) in its Zone as compared to all India imports and/or share contributed by the said commodity group(s) or the share of import of the particular commodity group(s) in their own Zones.

The rationale for the selection of Convenors for the NAC is its share of all India revenue contributed by the said commodity group(s) or the share of the revenue contributed by the particular commodity group(s) in their own Zones.

3.3 Organization Structure Of NAC

- i. Each NAC shall be co-convened by Principal Chief Commissioners/ Chief Commissioners of the Zones.
- ii. Each NAC shall consist of Principal Commissioners/ Commissioners of Customs from the Zones.
- iii. For each NAC, the Principal Chief Commissioners/ Chief Commissioners, having jurisdiction over the Zones, shall nominate a nodal Principal Commissioners/ Commissioners.
- iv. Chief Commissioners will be in charge of different zones. Nodal Commissioners will be responsible for performance of the FAG.

3.4 Functions of NAC include:

- i. **Monitoring of assessment practices** adopted by FAGs
- ii. **Ensuring uniformity of classification, valuation, exemption benefit and compliance to import policy conditions.** Illustratively, this includes:
 - a. Ensuring that queries raised by FAG are limited to essential queries and that the queries are not raised in a piecemeal manner.
 - b. Ensuring that First Check is resorted to sparingly. For e.g.:
 - Old and used machinery/capital goods or Old and used goods where examination is integral to determine valuation, classification and other parameters
 - Cases of re-import of goods under various exemption notification, which requires establishment of identity.
- iii. **Promotion of adoption of best practices** (including international practices) among the FAGs aligned to them

- iv. **Examining audit objections and take necessary corrective action** where required
- v. **Analysing RMS facilitated BEs** pertaining to their industrial sector and advise, the Directorate General of Analytics and Risk Management (DGARM) on necessary interventions
- vi. **Liaising with Commissionerates on matters of interpretation** pertaining to classification, valuation, exemption and policy conditions
- vii. **Interacting with sectoral trade and industry** for insights and issue resolution
- viii. **Functioning as a knowledge hub** or repository for that industrial sector
- ix. **Promoting uniformity in assessment** by examining orders/appellate orders on assessment practices pertaining to commodities assigned to each NAC and provide inputs for review of such orders
- x. **Suggesting for policy interventions** on commodities assigned to the NAC
- xi. **Working with National Academy of Customs and Indirect Taxes (NACIN) for design and development of training modules** and impart training to officers to promote sector specific specialization
- xii. **Constituting working groups** for matters relating to:
 - a. Monitoring timely assessment of BE
 - b. Valuation and related issues
 - c. Classification and related issues
 - d. Restrictions and prohibitions and co-ordination with PGAs
 - e. Communication and outreach strategies
 - f. Any other matter relevant to uniform and timely assessment
- xiii. The working group to monitor timely assessment shall meet virtually on a daily basis. All other working groups shall have weekly virtual meetings.

3.5 **Co-convenors of NAC:** shall monitor the functioning of the NACs and provide necessary leadership. Crucial responsibilities of NAC Co-conveners include:

- i. Nomination of Principal Commissioners/ Commissioners as Members of the NAC from Zones mentioned in column 3 of **Annexure 1**.
- ii. Establishing working groups within NACs for smooth functioning.
- iii. Ensuring that NACs develop expertise over the assigned FAGs on different facets of assessment like classification, valuation, prohibitions and restrictions.
- iv. Co-ordinating with other Directorates and NACs for functions elaborated subsequently.
- v. Making timely recommendations to the Board for policy consideration.

3.6 **Coordination among NAC Commissioners:** As nodal officers are located in different geographies, institutional coordination is required to surmount teething issues. For this purpose, measures include web meetings to review ongoing performance and de-bottlenecking and weekly consultations to review technical matters of assessment.

Meeting schedule of working groups



In particular it is proposed:

1. Continuous Assessment:

- Endeavour to minimise delay in verification of assessment in case of a holiday for members of a particular FAG.
- This may be achieved by spreading work across multiple locations.

2. Daily Web Meets:

- Working Group on Timely Assessment is encouraged to virtually convene at a pre-scheduled time for a short duration on a daily basis. Particular emphasis must be given to review performance and identification of bottlenecks for appropriate action.
- Working group is encouraged to provide a meeting link to senior officers of CBIC the Chairman, Member Customs, Zonal Member(s), Joint Secretary (Customs), CBIC and co-convenors of concerned NAC, to enable their participation from time to time. Action points from meetings should be collated for compliance. Responsibility of compliance would lie with the relevant Joint Commissioner.
- As far as practically possible, the call should be scheduled at a time when all FAG officers are available and should not interfere with regular duties.
- Subject of each daily meeting should be unique so as to avoid confusion among users. This may include format such as “NAC-FAG-DPC-DD-MM-YYYY”.

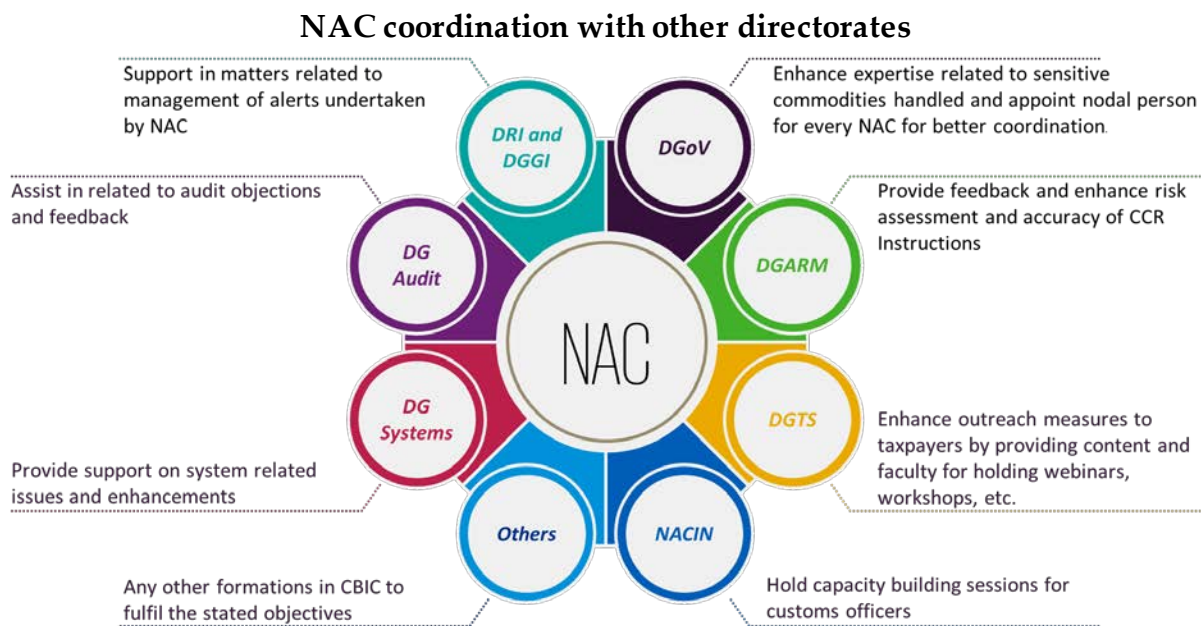
3. Weekly Web Meeting:

Working groups are encouraged to convene at a pre-determined time, preferably once a week, to review matters of classification, valuation, exemption notifications, prohibitions and restrictions. Focus must be to identify non-uniformity in assessment and encouraging greater uniformity on an on-going basis.

4. Monthly Web Meeting by Co-convenors:

are encouraged to interact on a monthly basis, at a minimum, to review the functioning of NACs.

3.7 **Coordination of NACs with Other Directorates:** will be required on an ongoing basis to achieve the project's intended objectives. Given the propensity of teething trouble as the system transitions to a new mode, it is critical that intensity of coordination activities in initial days is high, to allow timely course correction.



- **Directorate of Revenue Intelligence (DRI) and Directorate General of GST Intelligence (DGGI)** on matters related to management of alerts.
- **Directorate General of Valuation (DGoV)** to enhance expertise related to sensitive commodities. DGoV shall appoint a nodal person per NAC for effective co-ordination.
- **Directorate General of Analytics and Risk Management (DGARM)** to provide feedback and enhance RMS and accuracy of Compulsory Compliance Requirements (CCR) instructions.
- **NACIN** to design and develop training modules and hold capacity building sessions for departmental officers.
- **Directorate General of Taxpayer Services (DGTS)** to aid in outreach measures by provision of content, faculty for holding webinars, workshops etc.
- **Directorate General of Audit (DG Audit)** and Audit Commissionerates in relation to audit objections and feedback.
- **Directorate General of Systems and Data Management (DG Systems)** for resolution of system issues and enhancements.

Faceless Assessment roll out schedule based on date of implementation

Legend

14 %	21 %	50%	86%	100%	*
05.0 6.20 20	03.0 8.20 20	15.09. 2020	01.10. 2020	31.10. 2020	Parti ally impl eme nted

Assessment Group	1	1A	2-I	2-II	2-III	3	4	5	5A	5B	6
Mumbai, Zone II			*		*						
Delhi			*								
Chennai			*								
Mumbai, Zone-III			*								
Ahmedabad			*		*						
Bengaluru			*								
Kolkata											
Delhi (P)											
Meerut											
Mumbai, Zone I			*								
Hyderabad			*								
Tiruchirappalli (Prev.)											
Patna											
Thiruvananthapuram											
Vishakhapatnam			*								
Nagpur											
Guwahati											
Pune											
Bhopal											
Bhubaneswar											

NAC roll out schedule based on chapters and convenors

Legend



Nodal Commissioners
from Zones

Convener of the Zone

FAG Not Applicable

National Assessment Centres											
Assmt Group	1	1A	2-I	2-II	2-III	3	4	5	5A	5B	6
Mumbai, Zone II	Blue	Blue	Green	Green	Blue	Blue	Blue	Blue	Blue	Blue	Blue
Delhi	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Green	Blue	Blue
Chennai	Blue	Blue	Blue	Blue	Green	Blue	Blue	Blue	Blue	Green	Blue
Mumbai, Zone-III	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Green	Blue	Blue	Blue
Ahmedabad	Blue	Green	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue
Bengaluru	Blue	Blue	Yellow	Blue	Blue	Green	Blue	Blue	Blue	Blue	Blue
Kolkata	Green	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue
Delhi(P)	Blue	Yellow	Blue	Blue	Blue	Blue	Green	Blue	Yellow	Blue	Blue
Meerut	Yellow	Yellow	Blue	Blue	Blue	Yellow	Blue	Yellow	Green	Yellow	Yellow
Mumbai, Zone I	Yellow	Blue	Blue	Blue	Blue	Blue	Blue	Yellow	Blue	Yellow	Green
Hyderabad	Yellow	Yellow	Blue	Blue	Yellow	Blue	Blue	Green	Blue	Blue	Blue
Tiruchirappalli	Blue	Blue	Yellow	Yellow	Blue	Green	Yellow	Yellow	Yellow	Yellow	Yellow
Patna	Blue	Yellow	Yellow	Blue	Green	Blue	Yellow	Yellow	Yellow	Yellow	Yellow
Thiruvananthapuram	Blue	Yellow	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Blue	Green
Vishakhapatnam	Blue	Blue	Green	Blue	Blue	Yellow	Blue	Yellow	Yellow	Yellow	Blue
Nagpur	Yellow	Yellow	Yellow	Blue	Blue	Yellow	Green	Yellow	Yellow	Yellow	Yellow
Guwahati	Green	Yellow	Yellow	Blue	Yellow	Yellow	Blue	Yellow	Yellow	Yellow	Yellow
Pune	Yellow	Blue	Yellow	Blue	Blue	Yellow	Blue	Yellow	Yellow	Green	Yellow
Bhopal	Yellow	Yellow	Yellow	Green	Blue	Yellow	Blue	Yellow	Yellow	Yellow	Yellow
Bhubaneswar	Blue	Green	Yellow	Yellow	Yellow	Yellow	Yellow	Yellow	Yellow	Yellow	Yellow

Process for Faceless Assessment

Chapter 4: Process for Faceless Assessment

4.1 Procedure for Verification of Assessment by FAG: From an importer's perspective, there will be no changes to the process of filing a BE. He/ she will continue to file his/ her documentation including BE and supporting documents⁴ on the ICEGATE portal.

- i. Customs Automated System will assign the BE to a FAG based on an inbuilt logic considering tariff entries in terms of either duty payable or highest assessable value, in that order.
- ii. FAG will assess the BE for purposes of duty determination and compliance to restrictions. Accordingly, it may opt to:
 - a. assess and verify BE basis documents available in e-Sanchit
 - b. seek additional information or documents
 - c. identify BE for examination or testing
- iii. In cases where the FAG seeks additional information, communication to and from the importer shall be managed electronically through the system.
- iv. On the basis of evaluation and clarification (if any), the FAG may either accept or re-assess the BE. While re-assessing the BE, it may be ensured that the representation from the importer by way of query may be taken into account. The importer can if he desires waive this requirement.
- v. When the FAG re-assesses the BE and an importer disputes such re-assessment, the FAG shall issue a speaking order.⁵
- vi. While accepting the self-assessment or re-assessing the BE, the FAG may provide instructions for 2nd check examination of goods along with directions to shed officers at the Port of Import.
- vii. Illustratively, instructions may include verification of originals, defacement of documents, taking custody of certain documents, seeking NoC from PGAs etc.
- viii. Where authenticity of a document is in doubt and verification by an external agency is required, the same shall be communicated to shed officers at the Port of Import, for necessary action.
- ix. Requests for storage of imported goods in warehouse pending clearance or removal⁶ shall be processed via the TSK.
- x. Any assessment/ speaking order passed by FAG, shall be appealable to the Commissioner of Customs (Appeals) at the Port of Import.

⁴ Such as Invoice, Packing List, Bill of Lading as usual in all the cases and License/Authorisation/permission, BIS or other registrations, Srips, Equipment Type Approval, necessary certificate for claiming duty exemption etc

⁵ Pursuant to Section 17(5) of the Customs Act

⁶ Pursuant to section 49 of the Customs Act

4.2 For Examination/ Testing

- i. If the FAG deems it fit to order examination/ testing of goods for the purpose of assessment it shall coordinate the same with the shed officer at the Port of Import.
- ii. Instructions for 1st check examination/ testing of the goods with specific directions of testing parameters should be communicated to the shed officers.
- iii. Onus of sending samples to the laboratory (with the requisite test memo) would lie with the shed officers and the TSK.
- iv. Results of examination/ test report would be fed by shed officer in the system and referred to concerned FAG.
- v. In case goods are confirmed to be in violation of some restriction/ prohibition before or during assessment on the basis of examination/ test report or otherwise, the FAG shall refer such BE to the PAG at Port of Import for adjudication and assessment.

4.3 **Re-Assessments:** In case of the need for re-assessment, the re-assessment in different situations would be carried out in the following manner :

1. Before OOC, where request is made by Importer and change in assessment is requested, the same may be referred to FAG for consideration.
2. Before OOC, where request is made by Importer and change in details other than assessment is requested including consequential amendment related to short-shipments, changes in bond conditions, etc. may be carried out by PAG.
3. Before OOC, if reassessment to be done suo-moto by Customs for any reason, may be carried out by PAG.
4. After OOC, reassessment to be done for any reason may be carried out by PAG.

A graphic is placed at **Annexure 3** which presents the cases of re-assessment including ones consequent to amendments.

4.4 **First Check Examination:** Faceless assessed BEs after 1st check examination will come back to the FAG on ICES only for completion of assessment. Examination officers in respective Port of Imports may be guided that 1st check BEs of FAGs may be marked back only to Virtual Assessment Officer(VAO)/ Virtual Deputy Commissioner (VDC)⁷, after examination, with detailed examination report to effectively assist FAG in assessment. Similarly, if any BE is to be sent back after 2nd check examination, the same may be marked only to the assessment group at the Port of Import, i.e. Appraiser as provided in the instructions.

Note: For the purpose of uniformity and ensuring timely assessment across FAGs, 1st Check should typically be resorted to in the following situations:

⁷ On ICES new roles have been created namely Virtual Assessment Officer (VAO) for the appraiser of the FAG and Virtual Deputy Commissioner (VDC) for the AC/DC of the FAG.

- i. Old/ used machinery/ capital goods provided the inspection/ appraisal report from the country of export is unavailable in prescribed format/ is not produced at all/ is insufficient.⁸
- ii. Old and used goods only where examination is essential to determine valuation, classification, and other parameters.⁹
- iii. Articles of jewellery, precious metals, imitation jewellery where valuation must be ascertained by a jewellery expert.
- iv. Cases of re-import of goods under various exemption notification, which requires establishment of identity to the satisfaction of Deputy Commissioner/Assistant Commissioner of Customs.

4.5 **Provisional Assessment**

- i. If the requisite approval for provisional assessment as per the Customs Act 1962 and department guidelines has already been obtained, the FAG may assess the BE provisionally.
- ii. In other cases, FAG may forward the BE citing reasons for the same and refer the BE to the PAG at the Port of Import.
- iii. In case the importer opts to move the goods to a warehouse u/s 49, such request shall be processed by the TSK at the port of import.
- iv. Shed officers at the Port of Import would conduct necessary verification / examination, as required by the FAG or required as per Compulsory Compliance Requirements (CCR) of RMS.

4.6 **Exercise of powers in exceptional circumstances by the Commissioner of Customs and Assessment by PAG**

- i. In select cases of provisional assessment, Special Valuation Branch (SVB) valuation and multiple queries, the FAG may re-direct the BE to PAG using CAS with the approval of JC/ ADC and in exceptional circumstances with the approval of the Commissioner (explained in detail in Instruction 09/2020, para 5.3.2). The reasons for the same will be recorded in writing on the ICES application.
- ii. In case of violation found after the assessment is completed (including second check examination), the BE may be directed only to PAG for adjudication and assessment.
- iii. The Commissioner of Customs at Port of Import may override extant processes and direct the assessment to be conducted by the PAG at the port of import in certain cases. The reasons for the same will be recorded in writing. These may include cases where a specific alert/ intelligence is available pertaining to a consignment.

⁸ Circular No.07/2020-Customs, dated 05.02.2020.

⁹ This does not include the cases covered under 2nd proviso to Section 46(1) of the Customs Act, 1962.

In ICES, a role VDN has been created which can be allotted to the JC/ ADC in-charge of FAG. The option to push a BE from FAG to Port of Import in exceptional circumstances as given in the Board's Instructions is also available with the VDN role. The option to pull a BE from FAG to the Port of Import is available in the ADN role at the Port of Import. Both, the pull as well as push functionalities should be used only in exceptional scenarios and with due approval JC/ ADC in respect of situations stipulated in the Instruction and in any other case, with the approval of the Commissioner. For pulling BE out of FAG, Pr. Commissioner/ Commissioner is authorised and in case where OOC is yet to be given, FAG officers (Superintendent/ AO) are authorised for recall of BE. Further, the facility to reallocate BE from one officer to another officer is available in the VDN role.

4.7 Presenting Of Documents With TSK

- i. If the importer is required to execute a bond or bank guarantee, the same be coordinated at the TSK at the Port of Import, preferably before filing of BE.
- ii. Certain documents need to be presented in hard copy, beside uploading on e-Sanchit (such as Certificate of Origin) and the same be submitted to TSK for validation

ICES has been equipped to perform tasks associated with TSKs in implementing Faceless Assessment, A new role TSK_OFF is being introduced for assisting TSK officers in conducting designated tasks in System. The role currently can be used for Bond Registration, Bond Debit and Defacement of supporting documents, wherever required. While all the supporting documents will be available in System for the TSK officer to check, it may be ensured that physical copies are seen only for those documents where defacement is desired, like Country of Origin Certificates. The TSK officer can select such document in the System to see what has been uploaded by the importer in e-Sanchit and mark it as defaced in System after verifying and defacing the original paper copy. Once captured in the system, the same is also visible to OOC officer while granting OOC/ PCCV along with all other supporting documents.

4.8 Appellate Proceedings

Board has issued Notification No.85/2020-Customs (N.T.) dated 4th September 2020 by virtue of which the Commissioners of Customs (Appeals) are empowered to take up appeals filed in respect of Faceless Assessments pertaining to imports made in their jurisdictions even though the Faceless Assessment officer may be located at any other Customs station. To illustrate, Commissioners of Customs (Appeals) at Bengaluru would decide appeals filed for imports at Bengaluru though the Faceless Assessment officer is located at any other port of the country, say Delhi.

4.9 **Review Proceedings**

The review of any speaking order on re-assessment passed by a proper officer of Faceless Assessment Groups, under sub-section (2) of Section 129D of the Customs Act 1962, shall lie with the reviewing authority having administrative control over the that proper officer of the Faceless Assessment Group.

4.10 **Electronic Communication**

- i. All communication whether (i) external i.e. between FAG and the importer or (ii) internal, i.e. between FAG and the officers of TSK or jurisdictional Commissionerate shall be exclusively by electronic medium.
- ii. Electronic communication is to be authenticated by the originator by affixing his Digitally Signed Certificate(DSC).
- iii. Communication initiated by a non-customs individual such as the assessee or his representative may use e-sign or other mode of electronic authentication.^{6F¹⁰}

4.11 **Amendments**

- i. Once amendments are filed online, the Customs Automated System would queue them before the proper officer of the FAG if the BE is pending for verification. In all other cases, the request would be queued to the proper officer of the PAG.
- ii. The facility of online levy of amendment fees as per Levy of Fees (Customs Documents) Regulations, 1970 has also been enabled. The applicable fee would be included in the duty challan for payment.
- iii. Requests for amendments¹¹ and requests after the BE has been returned for payment by FAG shall be forwarded to FAG, if change in assessment parameters is requested, or otherwise continue to be dealt with by PAG. It is clarified that, all amendments after OOC may continue to be dealt with by PAG.

4.12 **Demands under Section 28 of the Customs Act 1962**

Issuing of demands under Section 28 of the Customs Act 1962, adjudication thereof and handling of audit objections shall be done by the officers of the port of import. In matters where clarifications and inputs are required to be given by the Faceless Assessment Groups to the Port of Import, the nodal Commissionerates as in para 4 above shall co-ordinate with the ports of import.

¹⁰ As permitted under sub-section (2) of section 3A of the IT Act

¹¹ As per Section 149 of the Customs Act, 1962

A large commercial airplane is shown from a front-on perspective, flying over a runway. The sun is setting in the background, creating a warm, golden glow. The runway has white markings and a central yellow line. The sky is a mix of blue and orange.

Key Considerations Faceless Assessment

Chapter 5: Key Considerations for Faceless Assessment

The Nodal Commissioners in the NAC shall co-ordinate to ensure that Faceless Assessment is implemented smoothly and creates no disruption in the assessment and clearance of goods. The following measures may be undertaken by the NAC:

5.1 Identification of Location of FAG

- i. NACs have identified Customs locations within each Zone, where Faceless Assessment pertaining to a group would be undertaken. The volume of import and availability and experience of officers was considered for this purpose.
- ii. It is critical to note that setting up adequate number of FAGs in a zone with sufficient number of officers is one key area which will enable faster disposal and more timely assessment

5.2 Uniform Assessment Practices

- i. Consider audit objections, judicial and quasi-judicial decisions accepted by the Department relating to the assessment of the goods to be handled by the FAG under the concerned NAC and circulate among the officers
- ii. Identify variations, if any, in assessment practices and harmonise them for application across FAGs for uniformity of assessment.
- iii. Ensure that imported items are properly declared along with full details to ensure proper classification and eligibility for notification benefit.
- iv. Keep track of all instances where the description is falling short of requirement and report the same in a monthly bulletin for the benefit of importers and customs brokers.
- v. Study present assessment practice concerning major commodities in the Groups being imported at customs station and being assessed by them.
- vi. Ensure uniformity in classification, valuation, exemption benefits, and compliance with import policy conditions
- vii. Endeavour to reduce incidence of queries and issue public/ trade notices from time to time to sensitise trade on good practices required to reduce incidence of queries. For e.g. sensitizing trade to provide complete details and description of a commodity such as brand name, model and any other specifications essential for the assessment
- viii. FAG officers shall make use of WCO explanatory notes, Classification decisions, Classification opinions available on WCO website.
- ix. Maintain valuation circulars issued by DGOV regarding goods covered under the Groups and ensure valuation is in line with issued alerts.
- x. Access to the National Import Data Base (NIDB) should be taken by FAG officers and they may resort to verification of valuation and classification of an imported product in the National import database.

- xi. List demands raised u/s 28 against an importer by DRI or other agency (apart from audit objections on classification, exceptions etc.) relating to goods covered under the group during the last 5 years and ensure that the assessment is done after considering the precedents contained in the said cases/ audit objections.
- xii. RMS instructions may be complied with.
- xiii. Whenever RMS instructions are not related to imported goods in a BE, same shall be recorded and shared with Commissioner on a daily basis.

5.3 Conference on Tariff and Other Customs Matters

Joint Secretary, Customs, CBIC would be responsible for coordinating with the NACs in organizing a Conference on Tariff and Other Customs Matters every 6 months to review the functioning of the NACs and FAGs. The Conference would be chaired by Member (Customs).

5.4 Exchange of Port Specific Practice and Procedures

- i. FAG officers shall share the list of sensitive commodities and knowledge with regard to sensitive items that are traded from their respective port of jurisdiction with FAG officers of other zones to enhance uniformity and reduce dwell time of assessment.
- ii. FAG officers shall share valuation practices among different FAGs of respective zones for clarity and uniformity in assessment processes.
- iii. The Nodal Commissioners shall work in tandem with all nodal Commissionerates assessing the same chapter, to ensure that best assessment practices are in place for the group which will be the norm pan India.
- iv. The knowledge management shall be kept at central level that will be accessible to all FAGs

5.5 Capacity-building Amongst Officers

- i. Officers shall be selected based on experience in assessment and aptitude. Faceless Assessment Group is an expert group of officers in the chosen assessment group. Hence, officers shall be identified with domain experience and technical knowledge.
- ii. Necessary training shall be imparted to the officers in consultation with NACIN. The objective of the Training is to ensure not only that they understand the EDI Protocol involved in Faceless Assessment but also to ensure that they take up the responsibility of development of the NAC for the group allotted to them.
- iii. FAG assessing officers should be provided and encouraged to use listed tools regularly:
 - o Valuation Bulletins (issued by DGoV)
 - o NIDB data
 - o Valuation practice adopted at various ports
 - o Board circulars on classification
 - o Compendium of relevant case laws relevant for classification

- CAG paras on classification
 - Advance rulings (especially on IGST matters), modus operandi/ alert circulars.
- iv. Development of a compendium of assessment practices for easy access and reference of the officers.

5.6 **Time sensitive consignments**

- i. The Port of Import shall monitor clearance of time-sensitive consignments (illustratively lifesaving drugs, items associated with national security matters or defence.)
- ii. On a need basis, the Port of Import shall facilitate early assessment with concerned NAC for early release.
- iii. Traders may be advised to indicate end use of such consignments in the BE for easier identification of such consignments.
- iv. DG Systems will facilitate a functionality to alert relevant officers for FAG and PAG, if such consignments are pending for more than four hours.

5.7 **Working days**

- i. All Saturdays (except second Saturdays) will be working days for all FAGs.
 - ii. Co-Convenors of the NACs must co-ordinate with the NACs for ensuring expedited assessment by the FAGs/PAGs across different zones to enable minimal delays in assessment and Customs clearance during holidays at all or some locations.
 - iii. Co-convenors of the NACs may require NACs to draw up official rosters among FAGs/PAGs to ensure adequacy of officers on the basis of volume of BEs (for processing on Sundays and other holidays including second Saturdays.)
-

Performance Measurement



Chapter 6: Performance Measurement

This chapter lays down the guidelines for performance management of Faceless Assessment and key metrics which are to be maintained by FAGs. The existing analytics view provided to them have also been discussed. Further, the impact analysis framework for continuous improvement has been laid down.

Principal Commissioners/ Commissioner of Customs shall be administratively responsible for monitoring and ensuring fast and uniform assessments in their respective zones. For this purpose of monitoring and measuring the impact of Turant Customs initiative, the following measures have been identified for monitoring impact of the initiative:

6.1 Monitoring Disposal Rate Through Dashboard:

- Disposal rate should be monitored ensuring nil pendency of BE having processing time of more than 5 hours
- JC in charge shall furnish clarification if assessments are pending for >5 hours
- Dashboard access will be provided in COM role for the Pr. Commissioner/ Commissioner to monitor pendency and processing of BE assigned by the CAS to FAG under their Jurisdiction.
- A virtual dashboard where status of BE pertaining to respective Port of Import but assigned to FAG at any port will also be accessible.
- The status reports are available in VDN, VDC and VAO roles also for the FAG officers to act accordingly.

Dashboard for NAC Commissioner

TODAY'S STATISTICS			
PENDING FOR ASSESSMENT HOUR WISE			
AS ON:19/08/2020 14:00			
Cus Site	Ag	0 to 5 Hrs.	More than 3 Hrs.
INDEL4	3	0	10
INDEL4	5B	0	35
INDEL4	5	0	16
INDEL4	5A	0	16
INTKD6	5	0	39
INTKD6	5A	0	31
INTKD6	5B	0	18
INTKD6	3	0	29
INPTL6	3	0	15
INPTL6	5	0	31
INPTL6	5A	0	12
INPTL6	5B	0	12
INWFD6	3	0	5
INWFD6	5	0	10
INWFD6	5A	0	11
INWFD6	5B	0	3

The monitoring mechanism established by PC/ CC is critical for timely and hassle-free implementation and fixing and monitoring timelines.

Virtual Assessment receipt and disposal



userid=3B7F8589480E2AC5

ASSESSMENT DATE: dd/mm/yyyy

Assessment Center(NAC) - Metal Products

Assessment Date: (As On 16/10/2020 19:15)

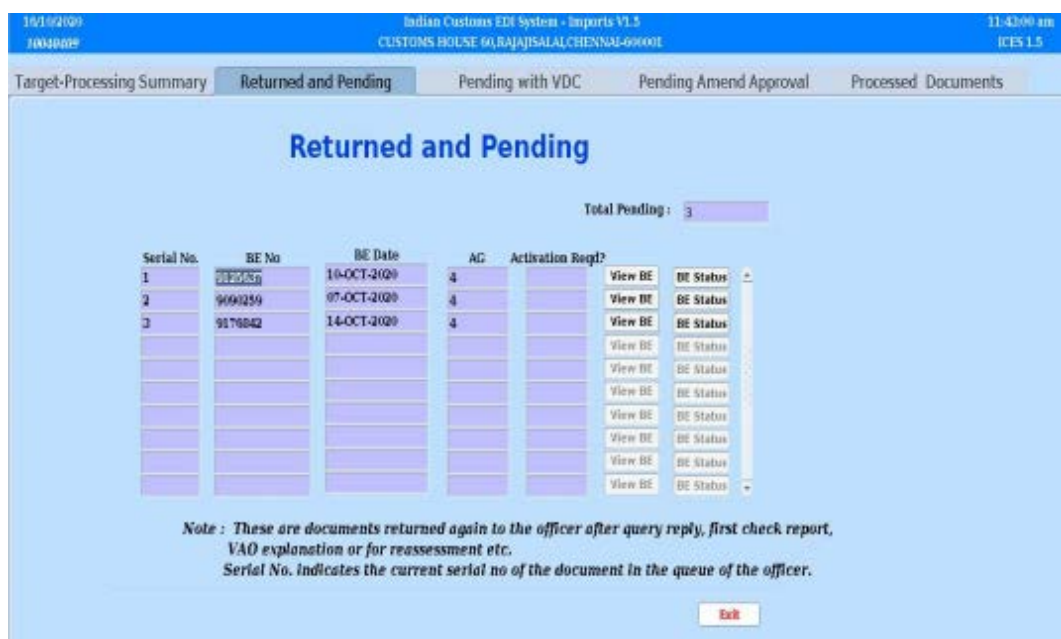
Target/Achieved B/E Not Allotted:140

ASSESSMENT TARGET ACHIEVED (%)	ZONE NAME	TARGET No of BE(s)	ASSESSED No of BE(s)	ACHIEVED (%)
Total		780	1069	
10	Guwahati	10	0	0.0
180.0%	Kolkata	30	54	180.0
220.0%	Bhopal	10	22	220.0
78.3%	Delhi(Prev.)	60	47	78.3
140.0%	Delhi	85	119	140.0
105.0%	Meerut	40	42	105.0
91.4%	Bengaluru	35	32	91.4
166.4%	Chennai	110	183	166.4
90.0%	Hyderabad	10	9	90.0
	Thiruvananthapuram	10	0	0.0
350.0%	Vishakhapatnam	10	35	350.0
158.5%	Ahmedabad	135	214	158.5
200.0%	Mumbai I	10	20	200.0
128.4%	Mumbai II	155	199	128.4
88.0%	Mumbai III	50	44	88.0
280.0%	Nagpur	10	28	280.0
210.0%	Pune	10	21	210.0

Assessment achieved Daily Assessment Target

Target – Pendency Summary





6.2 **Implementation Of Guidebook:** The Joint Commissioner may be designated for ensuring the implementation of Turant Customs process and meeting Key Performance Indicators.

6.3 **Maintenance Of Records** – Indicative list of reports maintained by some FAGs to monitor the key performance indicators are given below for reference:

S. No.	Description	Chapter
1	No. of BE Assessed By FAG	
2	No. of Bills in which the Assessment is modified by FAG	
3*	No. of BE in S.No.2 above in which the importer agreed with re-assessment by FAG	
4*	No. of BE in which Speaking Order is issued/ under process	
5	No. of BE in which query raised by FAG	
6	No. of BE ordered for first check	
7*	No. of BE in which RMS instructions are not relevant	
8	No. of BE returned to PAG by FAG	

**These reports are currently not available on the system and have to be prepared manually*

- In respect of S. No. 2, List of BE together with issue in brief to be furnished fortnightly to Commissioner together with remarks whether interdictions to be inserted in RMS as per following format

S. No.	BE No. and BE date	Port of Import	Chapter	Issue in brief for which	Suggested interdiction in RMS
--------	--------------------	----------------	---------	--------------------------	-------------------------------

				assessment was modified	
1					

- In respect of S. No. 5 and 6, Joint Commissioner ICD to review all BEs and reasons for query/ first check on a fortnightly basis.
- In respect of S. No. 7 fortnightly report along with details of each BE and issue in brief to be submitted to Commissioner as follows

S. No.	BE No. and BE date	Port of Import	Chapter	No. of RMS instruction that are not relevant

- In respect of S. No. 8, weekly report along with the details of each BE and issue in brief to be submitted to the Commissioner as per the following template:

S. No.	BE No. and BE date	Port of Import	Chapter	Reasons for which BE is returned to PAG	Remarks
1					

6.4 **Grievance Redressal Under Faceless Assessment:** All TSKs to maintain record of incident raised regarding faceless assessment and furnish the same to Commissioner for the purpose of monitoring. The following template shall be maintained for record management:

A. Overall Grievance Record Management

Description (Ref: cases pertaining to Faceless Assessment to be considered)	No. of Tickets
Total no. of Grievances raised	
Total no. of Grievances open	
Total no. of Grievances closed	

B. Monitoring of Grievances

S. No.	Ticket No.	Ticket Details	Contact details (Name/ Email/ Phone) if available	Status (Closed/ Follow up)	Pending with whom (in case of follow up case)	Resolution (in case of closed case)	Remarks, if any
		BE No. Date Location			Closed/ Open		

6.5 **Impact Analysis**

The Board will review outcome of Faceless Assessment and all NACs every month. For this purpose, DG Systems will issue standard reports for reviewing measurable parameters. The Impact Analysis of the NACs shall be done in the following manner:

1. Benchmarking Through Mini TRS

- Ensure that Overall Clearance is in line with National Trade Facilitation Action Plan (NTFAP) targets - 48 Hours for Seaports/ ICDs - 24 Hours for Airports (for imports)
- Ensure that Faceless Assessment is undertaken in 5 hours (excluding 8 PM – 8 AM). NACs may be ranked on this criterion.

2. Turant Readiness Matrix

Identify parameters to reflect Readiness for Turant Customs including:

- % of Advance BE Filed
- % of Late Fee
- % of Multiple Queries
- % of Online Amendments
- % of Web based Goods Registration
- % of Disposal within time as FAG

3. Clearance Statistics

A dashboard shall be made available to NAC Conveners to monitor pendency and processing of BE assigned to FAGs under their jurisdiction and under other NAC Conveners.

Communication & Outreach



Chapter 7: Communication and Outreach

This chapter showcases the communication and outreach steps to be taken by FAG and Zones with DGTS as the key coordinator. The chapter also presents the need for involvement all important stakeholders in adoption of Faceless Assessment and its improvement through social media platforms, continuous engagement, etc.

7.1 A robust outreach programme is essential to manage change brought in the new Customs system to ensure easy acceptance by stakeholders including – traders, customs brokers, port authorities, etc. For this purpose, NACs will work with DGTS for conducting an outreach programme.

Illustrative communication and outreach plan



7.2 Each Zone will create an annual outreach plan involving all relevant trade stakeholders. As part of the outreach strategy, the following activities will be undertaken:

- a. Organize workshops at Customs formations to generate awareness about Turant Customs - to explain the new structure, process, requirements and benefits.
- b. Undertake online webinars to regularly engage with trade to share key information regarding the new customs process.
- c. Prepare and share advertisements, leaflets, teasers, etc. related to Turant Customs with officers, importers, etc.
- d. Engage with trade through CBIC's social media handle using Turant Customs logo as a differentiator for wider outreach by sharing posts on Facebook/ tweets on Twitter and ensure re-tweets by key handles – Finance Minister, other concerned Ministries – Commerce and Industry, Shipping, Industry Associations etc.

- e. Carry out quarterly surveys to assess the difficulties faced by trade stakeholders and map the concerns raised over time
 - f. Include agenda of Turant Customs in Permanent Trade Facilitation Committee (PTFC)/ Customs Clearance Facilitation Committee (CCFC) meetings and ensure that every zone publishes performance figures for these on their respective portals
 - g. Conduct perception surveys using social media handles to analyse the impact of Turant Customs (by way of queries raised and feedback obtained on the initiative, social media analytics, etc).
-

Frequently asked Questions



Chapter 8: Frequently asked Questions

General Questions

Q1. What is Faceless Assessment?

A. Faceless Assessment is a major Customs Reforms where a Bill of Entry that is identified for scrutiny (non-facilitated Bill of Entry) is assigned to an assessing officer who is physically located at a Customs station, which is not the Port of Import in the Customs Automated System. It separates the assessment process from the physical location of Port of Import, using a technology platform.

Q2. What are the functions of the Faceless Assessment Group?

A. With the introduction of FAG, the assessment part of the Customs clearance procedure would be delinked with the geographical location where the goods are available for examination and instead be executed by the FAG. The functions of the FAGs will include:

- As is the present practice, may accept the self-assessment or re-assess the BE.
- Before Re-assessment, provide importers an opportunity of being heard via Query or video conferencing and in case the importer does not agree with the same, pass a Speaking Order.

Q3. To whom can I raise grievances/ enquiries/ feedback related to Faceless assessments?

A. For system related issues, first point continues to be ICEGATE Helpdesk (https://www.icegate.gov.in/contact_us.html). For other issues, every Port of Import has to set up Turant Suvidha Kendra to redress grievances related to delay in clearances including Faceless Assessment. The contact details are available in <https://www.cbic.gov.in/htdocs-cbec/enquiry-points>. Further, an officer at the rank of Additional Commissioner/ Joint Commissioner is also designated at each port to take care of timely redressal of grievances and escalation.

Q4. What is the jurisdiction of the Faceless Assessment Group?

A. There is no territorial jurisdiction assigned to FAG. Each FAG would have jurisdiction over the Bills of Entry assigned in the system to FAG, irrespective of the same being filed anywhere in India.

To illustrate, a Bill of Entry pertaining to NAC on primary products can be assigned to any of the FAG officer of the Zones listed in Annexure II of Circular No. 45/2020-Customs dated 12.10.2020.

Q5. What is the target time for faceless assessment of a Bill of Entry?

A. All FAGs will aim to ensure that Faceless Assessment is undertaken in 5 hours (excluding 8 PM – 8 AM).

Q6. What are the functions of the Port Assessment Group at the Port of Import under faceless assessment?

A. The PAG will be responsible for all functions which were earlier carried out prior to faceless assessment, except the assessment functions and approvals of assessments impacting amendments which would be carried out by FAG.

Q7. What are the functions that can be carried out at a Turant Suvidha Kendra?

A. Turant Suvidha Kendras at the Port of Import will be responsible for all documentary processes requiring physical submission / verification at the Port of Import. Illustratively, their functions include:

- Accept bonds or Bank Guarantee;
- Carry out any other verifications that may be referred by FAGs;
- Defacing of documents/ permits licenses, wherever required;
- Debit of documents/ permits/ licenses, wherever required;
- Handle queries related to assessment; and
- Other functions determined by Commissioner to facilitate trade

Q8. Is there a mechanism for monitoring grievances in TSK ?

A. All TSKs are required to maintain a record of grievances raised regarding Faceless Assessment and furnish the same to concerned Additional/Joint Commissioner for the purpose of monitoring. The template of grievance management is provided in chapter 6 of this guidebook.

Q9. How will different NACs coordinate?

A. NACs will coordinate through a robust institutional coordination across levels by means of:

- i. Daily web meetings of Working Group on Timely Assessment to review performance and identification of bottlenecks for appropriate action
- ii. Weekly web meetings of working groups to review matters of classification, valuation, exemption notifications, prohibitions and restrictions to identify non-uniformity in assessment and encouraging uniformity on an ongoing basis.
- iii. Monthly web meetings by co-convenors to review functioning of NACs.

Q10. How can I minimise the queries for my Bills of Entry ?

A. Providing complete description of the Goods imported along with catalogue/ technical literature, if needed while filing Bill of Entry would reduce the need for query.

Assessment related

Q11. During assessment, if FAG determines the requirement of first check examination of cargo, verification of documents or testing how will the same be undertaken?

A. FAG may seek First Check and send it to in the Port of Import with appropriate Examination order. The officers of the Port of Import shall be responsible for carrying out such activities as per instructions provided by FAG and reporting their findings on the system to FAG.

Q12. Who will finalize the provisionally assessed bills of entry assessed by faceless assessment groups? FAG or PAG?

A. This is covered in para 5.8 III of instruction no. 09/2020 Customs dated 05 June 2020. The finalisation of Provisional Assessment will be done by PAG.

Q13. In case testing of consignment is required, who will be responsible for the same?

A. If FAG communicates the need for testing, shed officers shall be responsible for sending samples to the laboratory along with the required test memo.

Q14. Where will my appeal against any assessment order heard?

A. An appeal against an assessment/ speaking order shall lie before the Commissioner (Appeals) having jurisdiction over the Port of Import, irrespective of the officers assessing the Bill of Entry. For example, Commissioners of Customs (Appeals) at Bengaluru would decide appeals filed for imports at Bengaluru though the FAG is located at Delhi.

Q15. What is the procedure to be followed by FAG for effecting changes in the self-assessment?

A. The FAG will provide the importer an opportunity of being heard through Query or via video conferencing before proceeding with the re-assessment.

In case the importer does not agree with the re-assessment, a Speaking Order will be passed by FAG as per Section 17(5) of the Customs Act, 1962.

Q16. If my BE is pending at FAG and the concerned officer is on leave, who will take up the assessment in his absence, and can the trade be assured that the Bill of Entry will not be pending in his absence?

A. The Supervisory Officers at FAG location will ensure that the BE is attended to by other officer in his absence. The Dashboards/ SMS Alerts have been put in place for timely action.

Amendment related

Q17. What is the process of amendment in Bill of Entry before assessment?

A. An amendment request by Importer can be filed directly either through ICEGATE Portal or through service centre at the Port of Import, which will be routed to the concerned FAG for approval/ rejection. No prior approval of PAG is required in these cases.

Q18. What is the process of amendment of Bill of Entry when requested by Importer after assessment?

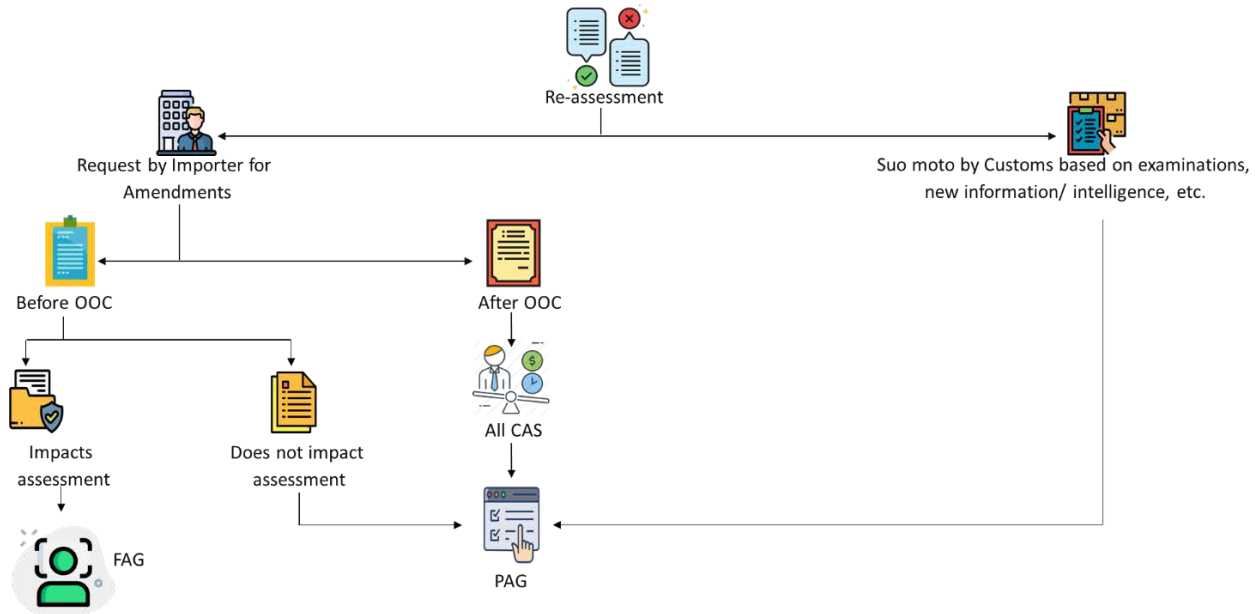
A. There can be two situations:

Before OOC, once amendments are filed through ICEGATE/Service Centre, the Customs Automated System would queue them before the proper officer of the FAG if it impacts Assessment. In all other cases, the request would be queued to the proper officer of the PAG.

Further, In case of any difficulty, PAG officer will look into it, including recalling the and sending it to FAG.

The cases of amendment which are filed **after issuance of OOC** shall be handled by PAG.

The graphic below presents the case for easy understanding:



Q19. If case of short-shipment/ short landing, where will the amendment be done ?

A. The PAG will do the amendment of the same. The submission of amendment requests may be done either through ICEGATE or Service Centre.

Q20. What is the mechanism for FAG to view the BE pending for assessment which is to be amended?

A. The list of Bills of Entry pending in Amendment Queue is available in the dashboard of the officer. Additionally, periodical SMS Alert is also being sent for timely action.

Others

Q21. How is disposal rate of faceless assessment being monitored?

A. Disposal rate should be monitored ensuring nil pendency of BE having process time of more than 5 hours. A dashboard is made available to Principal Commissioner/ Commissioner of the FAG to monitor pendency and process of BE. The summary statistics is also available in VDN, VDC and VAO roles for the FAG officers to act accordingly.

Q22. What is the procedure in case Bill of Entry has to be deleted? Who will be responsible for the same?

A. As clarified in Q6, the PAG would continue to handle all such requests pertaining to the Bills of Entry.

Q23. Who will recall RMS facilitated bill of entry?

A. As clarified in Q6, the PAG would continue to handle all such requests pertaining to the Bills of Entry.

Q24. If I need to request Customs to condone delay in filing Bill of Entry as per Section 48, who should I approach and what is the procedure ?

A. As clarified in Q6, the PAG would continue to handle all such requests pertaining to the Bills of Entry.

Q25. Who will accept my Bond/ BG in case it is needed ?

A. In case of Export Promotion Schemes, Project Imports, National Bond/ BG will be accepted at any Customs location across India for subsequent utilisation at any other locations. In all other cases, the Bond/ BG will be accepted at the Port of Import.

Q26. Who will determine the value of BG in cases it is needed? Who should be for change in in the Bond Conditions ?

A. The PAG will be responsible for determining the value of BG and also carry out any changes in the Bond conditions of Bill of Entry including change in BG value/ rate.

However, it is clarified that, if the Bond details are provided correctly in the Bill of Entry, there would be no requirement for changes subsequently.

Q27. Are importers required to submit hardcopies of original Certificate of Origin (COO) issued under Free Trade Agreements?

A. Yes. It should be submitted to TSK for defacing in addition to uploading the same in e-Sanchit. It is clarified that, in general, submission of hardcopies of supporting documents has been done away with. However, since COO is required as part of International Agreements, the same may be presented in TSK for defacement or validation. (refer Circular No.45/ 2020-Customs, dated 12th October 2020).

Annexure 1: Implementation Phases for All India Roll-Out of Faceless Assessment

Phase	Roll-Out Date	% Coverage of All India Bills of Entry	Faceless Assessment Clusters	Zones and Faceless Assessment Coverage
(1)	(2)	(3)	(4)	(5)
I	05.06.2020	14 %	5 & 5A - Bengaluru & Chennai	(a) Bengaluru – 5, 5A (b) Chennai – 5, 5A
II	03.08.2020	21%	(i) 3,5,5A,5B – Bengaluru, Chennai & Delhi (ii) Mumbai I,II,III – 2A	(a) 3, 5, 5A, 5B – Bengaluru (b) 3, 5, 5A, 5B - Chennai (c) 3, 5, 5A, 5B – Delhi (d) 2A - Mumbai I,II, III
III	15.09.2020	50 %	(i) 5,5A,5B - Ahmedabad, Bengaluru, Chennai, Delhi, Mumbai I, II & III, Visakhapatnam (ii) 4 - Ahmedabad, Bengaluru, Bhubaneshwar, Chennai, Delhi, Visakhapatnam (iii) 3 – Bengaluru, Chennai & Delhi, Delhi (Prev.), Kolkata, Thiruvananthapuram, Tiruchirappalli (Prev.), Patna (Prev.), Guwahati (iv) 2G – Ahmedabad, Bengaluru, Bhopal,	(a) 2A,5, 5A, 5B - Mumbai I, II, III (b) 2A – Hyderabad (c) 2G, 4, 5, 5A, 5B – Ahmedabad (d) 2G, 3, 4, 5, 5A, 5B – Bengaluru (e) 2G, 2A 3, 4, 5, 5A, 5B – Chennai (f) 2G, 3, 4, 5, 5A, 5B – Delhi (g) 2G – Bhopal, Meerut, Nagpur, Pune (h) 3 – Delhi (Prev.), Kolkata, Patna (Prev.), Guwahati, Thiruvananthapuram, Tiruchirappalli (Prev.) (i) 4 – Bhubaneshwar (e) 4,5, 5A, 5B –

Phase	Roll-Out Date	% Coverage of All India Bills of Entry	Faceless Assessment Clusters	Zones and Faceless Assessment Coverage
			Chennai, Delhi, Meerut and Nagpur, Pune (iii) 2A – Mumbai I, II, III, Chennai and Hyderabad	Visakhapatnam
IV	01.10.2020	86.0%	(i) 5,5A,5B – Ahmedabad, Bengaluru, Bhopal , Bhubaneshwar , Chennai, Delhi, Guwahati , Hyderabad , Kolkata , Delhi (Prev.) , Meerut, Mumbai I, II & III, Nagpur , Patna (Prev.) , Pune , Thiruvananthapuram , Tiruchirappalli (Prev.) , Visakhapatnam (ii) 4 – Ahmedabad, Bengaluru, Bhubaneshwar, (v) Bhopal , Chennai, Delhi, Delhi (Prev.) , Kolkata , Meerut, Mumbai I, II,III , Nagpur , Pune , Visakhapatnam, Hyderabad (iii) 3,3A – Ahmedabad , Bengaluru, Chennai & Delhi, Delhi (Prev.), Guwahati, Kolkata, Mumbai I, II & III ,	(a) 1,2A, 2G, 2K, 3,3A, 4, 5, 5A, 5B, 6 – Mumbai -II (b) 1, 2G, 2A, 3,3A, 4, 5, 5A, 5B, 6 - Chennai (c) 1A, 2A, 2G, 3, 3A,4, 5, 5A, 5B, – Mumbai-I (d) 2A, 2G, 3,3A, 4, 5, 5A, 5B – Mumbai-III (e) 2A,2G, 4, 5, 5A, 5B – Hyderabad (c) 1A, 2A, 2G, 2K, 3,3A, 4, 5, 5A, 5B – Ahmedabad (d) 1A, 2G, 3, 3A,4, 5, 5A, 5B – Bengaluru (c) (f) 1,2A, 2G, 3,3A, 4, 5, 5A, 5B, 6 – Delhi (g) 2G, 4, 5, 5A, 5B – Meerut, Nagpur, Bhopal, Pune (h)1, 3, 3A,4, 5, 5A, 5B,6 – Kolkata (i) 3, 3A,4, 5, 5A, 5B – Delhi (Prev.) (j) 2G, 3,3A, 5, 5A, 5B – Thiruvananthapuram.

Phase	Roll-Out Date	% Coverage of All India Bills of Entry	Faceless Assessment Clusters	Zones and Faceless Assessment Coverage
			<p>Patna (Prev.), Thiruvananthapuram, Tiruchirappalli (Prev.),</p> <p>(iv) 2G – Ahmedabad, Bengaluru, Bhopal, Chennai, Delhi, Hyderabad, Meerut, Mumbai I, II & III, Nagpur, Pune, Thiruvananthapuram, Tiruchirappalli (Prev.)</p> <p>(v) 2A – Ahmedabad, Chennai, Delhi, Hyderabad and Mumbai I, II, III.</p> <p>(vi) 1A – Ahmedabad, Bhubaneshwar, Mumbai-I, Visakhapatnam.</p> <p>(vii) 1,6 – Chennai, Delhi, Kolkata, Mumbai-II, Visakhapatnam.</p> <p>(viii) 2K – Ahmedabad, Mumbai-II, Tiruchirappalli (Prev.)</p>	<p>(k) 1A, 4, 5, 5A, 5B, 6 – Visakhapatnam</p> <p>(l) 5, 5A, 5B, 4, 1A – Bhubaneshwar</p> <p>(m) 3,3A,5, 5A, 5B – Patna (Prev.), Guwahati</p> <p>(n) 2G, 2K, 3,3A, 5, 5A, 5B – Tiruchirappalli (Prev.).</p>
V	31.10.2020	100%	<p>(i) 5,5A,5B – Ahmedabad, Bengaluru, Bhopal, Bhubaneshwar, Chennai, Delhi, Delhi (Prev.), Guwahati, Hyderabad, Kolkata, Meerut, Mumbai I, II & III, Nagpur, Pune, Thiruvananthapuram, Tiruchirappalli (Prev.), Patna (Prev.), Visakhapatnam</p>	<p>(a) 1, 1A, 2,2A, 2B, 2C, 2D, 2E, 2F, 2G, 2H, 2I, 2J, 2K, 3,3A, 4, 5, 5A, 5B, 6 – Mumbai II</p> <p>(b) 1,1A,2, 2A, 2B, 2C, 2D, 2E, 2F, 2G, 2H, 2I, 2J, 2K, 3,3A, 4, 5, 5A, 5B, 6 - Chennai</p> <p>(c) 1,1A,2, 2A, 2B, 2C, 2D, 2E, 2F, 2G, 2H, 2I, 2J, 2K, 3,3A, 4, 5, 5A, 5B, 6 – Mumbai-I</p> <p>(d) 1, 1A, 2,2A, 2B, 2C, 2D, 2E,</p>

Phase	Roll- Out Date	% Coverage of All India Bills of Entry	Faceless Assessment Clusters	Zones and Faceless Assessment Coverage
			(ii) 4 – Ahmedabad, Bengaluru, Bhubaneshwar, Bhopal, Chennai, Delhi, Delhi (Prev.), Kolkata, Meerut, Mumbai, I,II,III, Nagpur, Pune, Visakhapatnam, Hyderabad, Patna (Prev.), Thiruvananthapuram, Tiruchirappalli (Prev.), Guwahati (iii) 3,3A – Ahmedabad, Bengaluru, Bhopal, Bhubaneshwar, Chennai, Delhi, Delhi (Prev.), Guwahati, Hyderabad, Kolkata, Meerut, Mumbai I,II &III, Nagpur, Patna (Prev.), Pune, Thiruvananthapuram, Tiruchirappalli (Prev.), Visakhapatnam (iv) 2G – Ahmedabad, Bengaluru, Bhopal, Bhubaneshwar, Chennai, Delhi, Delhi (Prev.), Guwahati, Hyderabad, Kolkata, Meerut, Mumbai I, II & III, Nagpur, Patna (Prev.), Pune, Thiruvananthapuram,	2F, 2G, 2H, 2I, 2J, 2K, 3,3A,4, 5, 5A, 5B,6 – Mumbai -III (e) 1, 1A, 2, 2A, 2B, 2C, 2D, 2E, 2F, 2G, 2H, 2I, 2J, 2K,3, 3A,4, 5, 5A, 5B, 6– Hyderabad (f) 1, 1A,2,2A, 2B, 2C, 2D, 2E, 2F, 2G, 2H, 2I, 2J, 2K, 3,3A, 4, 5, 5A, 5B, 6 - Ahmedabad (g) 1, 1A, 2,2A,2B, 2C, 2D, 2E, 2F, 2G, 2H, 2I, 2J, 2K, 3, 3A, 4, 5, 5A, 5B, 6 – Bengaluru (h) 1, 1A, 2,2A, 2B, 2C, 2D, 2E, 2F, 2G, 2H, 2I, 2J, 2K, 3,3A, 4, 5, 5A, 5B,6 – Delhi (i) 1, 1A, 2, 2A, 2B, 2C, 2D, 2E, 2F, 2G, 2H, 2I, 2J, 2K, 3, 3A, 4, 5, 5A, 5B, 6 – Meerut, Nagpur, Bhopal, Pune (j)1, 1A, 2, 2A, 2B, 2C, 2D, 2E, 2F, 2G, 2H, 2I, 2J, 2K, 3,3A, 4, 5, 5A, 5B, 6- Kolkata (k) 1, 1A, 2, 2A, 2B, 2C, 2D, 2E, 2F, 2G, 2H, 2I, 2J, 2K, 3,3A, 4, 5, 5A, 5B, 6- Delhi (Prev.) (l) 1, 1A, 2,2A, 2B, 2C, 2D, 2E, 2F, 2G, 2H, 2I, 2J, 2K, 3,3A, 4, 5, 5A, 5B, 6- Thiruvananthapuram, Tiruchirappalli (Prev.) (m) 1, 1A, 2, 2A, 2B, 2C, 2D, 2E, 2F, 2G, 2H, 2I, 2J, 2K, 3,3A, 4, 5, 5A, 5B,6 – Visakhapatnam

Phase	Roll- Out Date	% Coverage of All India Bills of Entry	Faceless Assessment Clusters	Zones and Faceless Assessment Coverage
			<p>Tiruchirappalli (Prev.), Visakhapatnam</p> <p>(v) 2A – Ahmedabad, Bengaluru, Bhopal, Bhubaneshwar, Chennai, Delhi, Delhi (Prev.), Guwahati, Hyderabad, Kolkata, Meerut, Mumbai I, II, III, Nagpur, Patna (Prev.), Pune, Thiruvananthapuram, Tiruchirappalli (Prev.), Visakhapatnam</p> <p>(vi) 1A – Ahmedabad, Bengaluru, Bhopal, Bhubaneshwar, Chennai, Delhi, Delhi (Prev.), Guwahati, Hyderabad, Kolkata, Meerut, Mumbai I, Mumbai II & III, Nagpur, Patna (Prev.), Pune, Thiruvananthapuram, Tiruchirappalli (Prev.), Visakhapatnam</p> <p>(vii) 1,6 – Ahmedabad, Bengaluru, Bhopal, Bhubaneshwar, Chennai, Delhi, Delhi (Prev.), Guwahati, Hyderabad, Kolkata, Meerut, Mumbai I,</p>	<p>(n) 1, 1A, 2, 2A, 2B, 2C, 2D, 2E, 2F, 2G, 2H, 2I, 2J, 2K, 3, 3A, 4, 5, 5A, 5B, 6- Bhubaneshwar</p> <p>(o) 1, 1A, 2, 2A, 2B, 2C, 2D, 2E, 2F, 2G, 2H, 2I, 2J, 2K, 3, 3A, 4, 5, 5A, 5B, 6 – Patna (Prev.), Guwahati</p>

Phase	Roll- Out Date	% Coverage of All India Bills of Entry	Faceless Assessment Clusters	Zones and Faceless Assessment Coverage
			<p>Mumbai II & III, Nagpur, Patna (Prev.), Pune, Thiruvananthapuram, Tiruchirappalli (Prev.), Visakhapatnam</p> <p>(viii) 2K – Ahmedabad, Bengaluru, Bhopal, Bhubaneshwar, Chennai, Delhi, Delhi (Prev.), Guwahati, Hyderabad, Kolkata, Meerut, Mumbai I, Mumbai II & III, Nagpur, Patna (Prev.), Pune, Thiruvananthapuram, Tiruchirappalli (Prev.), Visakhapatnam</p> <p>(ix) 2, 2A, 2B, 2C, 2D, 2E, 2F, 2H, 2I, 2J - Ahmedabad, Bengaluru, Bhopal, Bhubaneshwar, Chennai, Delhi, Delhi (Prev.), Guwahati, Hyderabad, Kolkata, Meerut, Mumbai I, II & III, Nagpur, Patna (Prev.), Pune, Thiruvananthapuram, Tiruchirappalli (Prev.), Visakhapatnam</p>	

Phase	Roll- Out Date	% Coverage of All India Bills of Entry	Faceless Assessment Clusters	Zones and Faceless Assessment Coverage
31st Oct 2020: All India – All Zones - All Imports under Faceless Assessment #				

Excluding Land Customs Stations/Diamond Bourses

Note : Zones and Faceless Assessment Groups in bold in columns 4 and 5 and are newly added as on the roll-out dates in column 2.

Annexure 2: National Assessment Centres

National Assessment Centre	Faceless Assessment Groups (Chapters covered by Customs Tariff Act, 1975)	Nodal Commissioners & FAG from Zones	Conveners (Pr.CC/CC of the Zone)
(1)	(2)	(3)	(4)
Primary Products	1 (1-26)	1. Bengaluru 2. Bhubaneshwar 3. Chennai 4. Kolkata 5. Tiruchirappalli (Prev.) 6. Thiruvananthapuram 7. Vishakhapatnam	Kolkata
		1. Ahmedabad 2. Delhi 3. Delhi(Prev.) 4. Guwahati 5. Mumbai II 6. Mumbai III 7. Patna (Prev.)	Guwahati
Mineral Products	1A (27)	1. Ahmedabad 2. Delhi 3. Mumbai I 4. Mumbai II 5. Mumbai III 6. Pune	Ahmedabad
		1. Bengaluru 2. Bhubaneshwar 3. Chennai 4. Kolkata 5. Tiruchirappalli (Prev) 6. Visakhapatnam	Bhubaneshwar

National Assessment Centre	Faceless Assessment Groups (Chapters covered by Customs Tariff Act, 1975)	Nodal Commissioners & FAG from Zones	Conveners (Pr.CC/CC of the Zone)
Chemicals 1	2,2A,2B,2C,2D,2E and 2F (28-38)	<ol style="list-style-type: none"> 1. Ahmedabad. 2. Delhi 3. Delhi (Prev.) 4. Meerut 5. Mumbai II 6. Mumbai III 	Mumbai II
		<ol style="list-style-type: none"> 1. Chennai 2. Hyderabad 3. Kolkata 4. Mumbai I 5. Thiruvananthapuram 6. Visakhapatnam 	Visakhapatnam

National Assessment Centre	Faceless Assessment Groups (Chapters covered by Customs Tariff Act, 1975)	Nodal Commissioners & FAG from Zones	Conveners (Pr.CC/CC of the Zone)
Chemicals 2	2G (39)	<ol style="list-style-type: none"> 1. Chennai 2. Hyderabad 3. Mumbai I 4. Mumbai II 5. Mumbai III 6. Visakhapatnam 7. Thiruvananthapuram 	Mumbai II
		<ol style="list-style-type: none"> 1. Ahmedabad 2. Bhopal 3. Delhi 4. Delhi (Prev.) 5. Kolkata 6. Meerut 7. Patna (Prev.) 	Bhopal
Chemicals 3	2H,2I,2J,2K (40-49)	<ol style="list-style-type: none"> 1. Bengaluru 2. Bhopal 3. Chennai 4. Kolkata 5. Nagpur 6. Tiruchirappalli (Prev.) 7. Thiruvananthapuram 8. Visakhapatnam 	Chennai
		<ol style="list-style-type: none"> 1. Ahmedabad 2. Delhi 3. Delhi (Prev.) 4. Meerut 5. Mumbai II 6. Mumbai III 7. Mumbai I 	Patna (Prev.)

National Assessment Centre	Faceless Assessment Groups (Chapters covered by Customs Tariff Act, 1975)	Nodal Commissioners & FAG from Zones	Conveners (Pr.CC/CC of the Zone)
		8. Patna (Prev.) 9. Pune	
Textile Products	3,3A [^] (50-71)	1. Ahmedabad ^ 2. Bengaluru 3. Delhi ^ 4. Delhi(Prev.) ^ 5. Kolkata ^ 6. Patna (Prev.)	Bengaluru
		1. Chennai ^ 2. Mumbai I 3. Mumbai II 4. Mumbai III ^ 5. Tiruchirappalli (Prev.). 6. Thiruvananthapuram	Tiruchirappalli (Prev.)
Metal Products	4 (72-83)	1. Ahmedabad 2. Delhi 3. Delhi(Prev.) 4. Guwahati 5. Meerut 6. Mumbai I Mumbai II 7. Mumbai III 8. Kolkata	Delhi (Prev.)
		1. Bengaluru 2. Bhopal 3. Chennai 4. Hyderabad 5. Nagpur 6. Pune 7. Vishakhapatnam	Nagpur

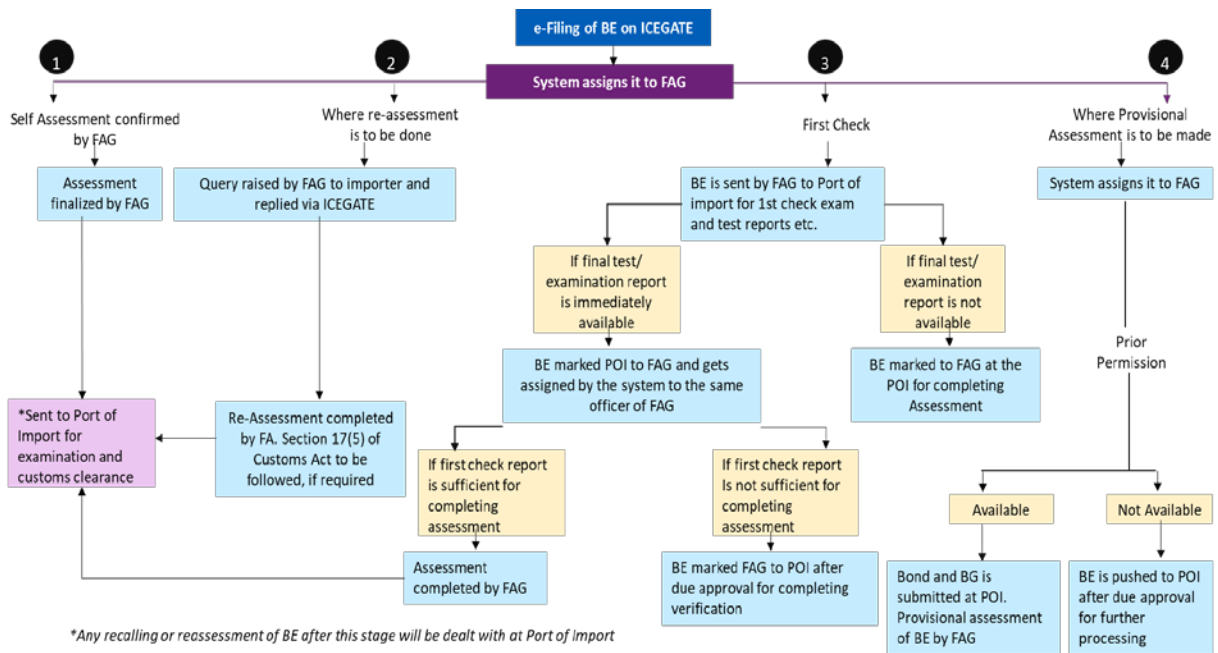
		8. Thiruvananthapuram	
Mechanical Machines	5 (84)	1. Ahmedabad 2. Delhi 3. Delhi(Prev.) 4. Mumbai II 5. Mumbai III	Mumbai III
		1. Bengaluru 2. Chennai 3. Hyderabad 4. Kolkata 5. Thiruvananthapuram	Hyderabad
Electric Machines	5A (85)	1. Delhi 2. Ahmedabad. 3. Mumbai I 4. Mumbai II 5. Mumbai III	Delhi
		1. Bengaluru 2. Chennai 3. Hyderabad 4. Kolkata 5. Thiruvananthapuram	Meerut
Automobiles and Instruments	5B (86-92)	1. Bengaluru 2. Chennai 3. Hyderabad 4. Kolkata 5. Thiruvananthapuram	Chennai
		1. Ahmedabad 2. Delhi 3. Delhi(Prev.) 4. Mumbai II 5. Mumbai III	Pune

National Assessment Centre	Faceless Assessment Groups (Chapters covered by Customs Tariff Act, 1975)	Nodal Commissioners & FAG from Zones	Conveners (Pr.CC/CC of the Zone)
Misc. products/ Project Imports	6 (93-98)	<ol style="list-style-type: none"> 1. Ahmedabad. 2. Kolkata 3. Mumbai I 4. Mumbai II 5. Mumbai III 6. Hyderabad 	Mumbai I
		<ol style="list-style-type: none"> 1. Bengaluru 2. Chennai 3. Delhi (Prev.) 4. Delhi 5. Thiruvananthapuram 6. Visakhapatnam 	Thiruvananthapuram

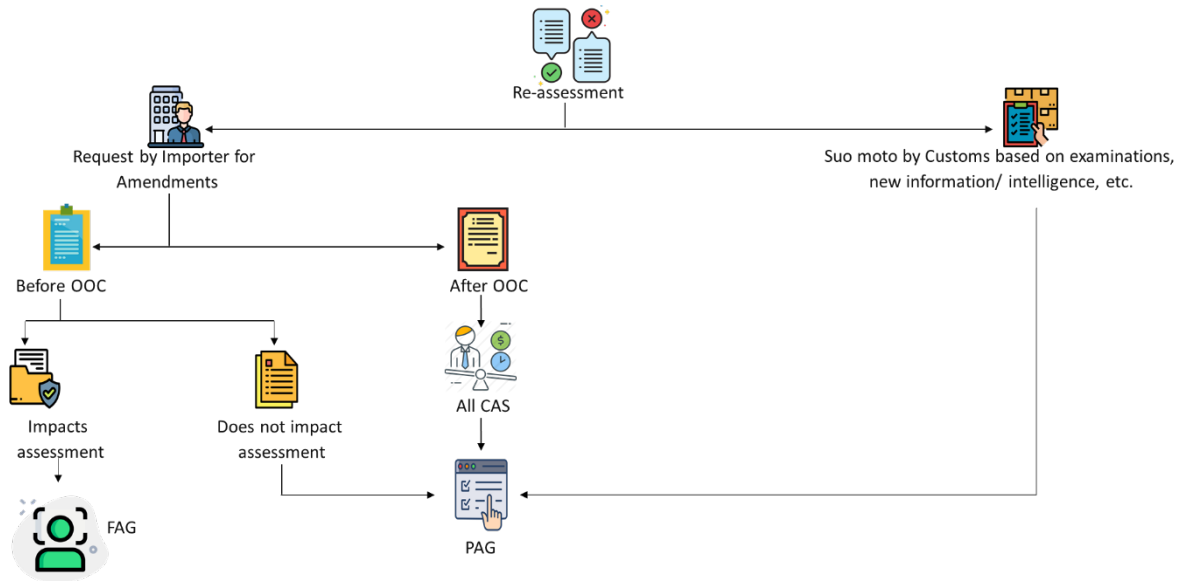
[^] Group 3A - Limited to the zones indicated.

Annexure 3: Workflow for BE under Faceless Assessment

#	Scenario	Workflow
1	First Check	Approved for First Check by Faceless Assessment Groups, goes to local shed (Port Verification Unit) for examination, comes back to Faceless Assessment Group for assessment.
2	Provisional Assessment	Where prior permission is available, Faceless Assessment Group to assess it. Bond and BG to be registered at local port of import. If no prior permission, BE to be sent to port of import for assessment.
3	Reassessment for valuation	Either through query or consent. Or in case First Check is given for valuation by Chartered Engineer etc., then like case 1.
4	Reassessment for classification where testing is required	If ordered by Faceless Assessment Group as first check, then test memo to be sent by port of import and send back the BE to Faceless Assessment Group with test report. Alternately, can be sent to port of import for provisional assessment
5	First check but for provisional assessment	Approved for 1st Check by Faceless Assessment Group but assessment cannot be finalized by Faceless Assessment Group for want of further inputs/ test reports. To be sent to port of import for provisional assessment.



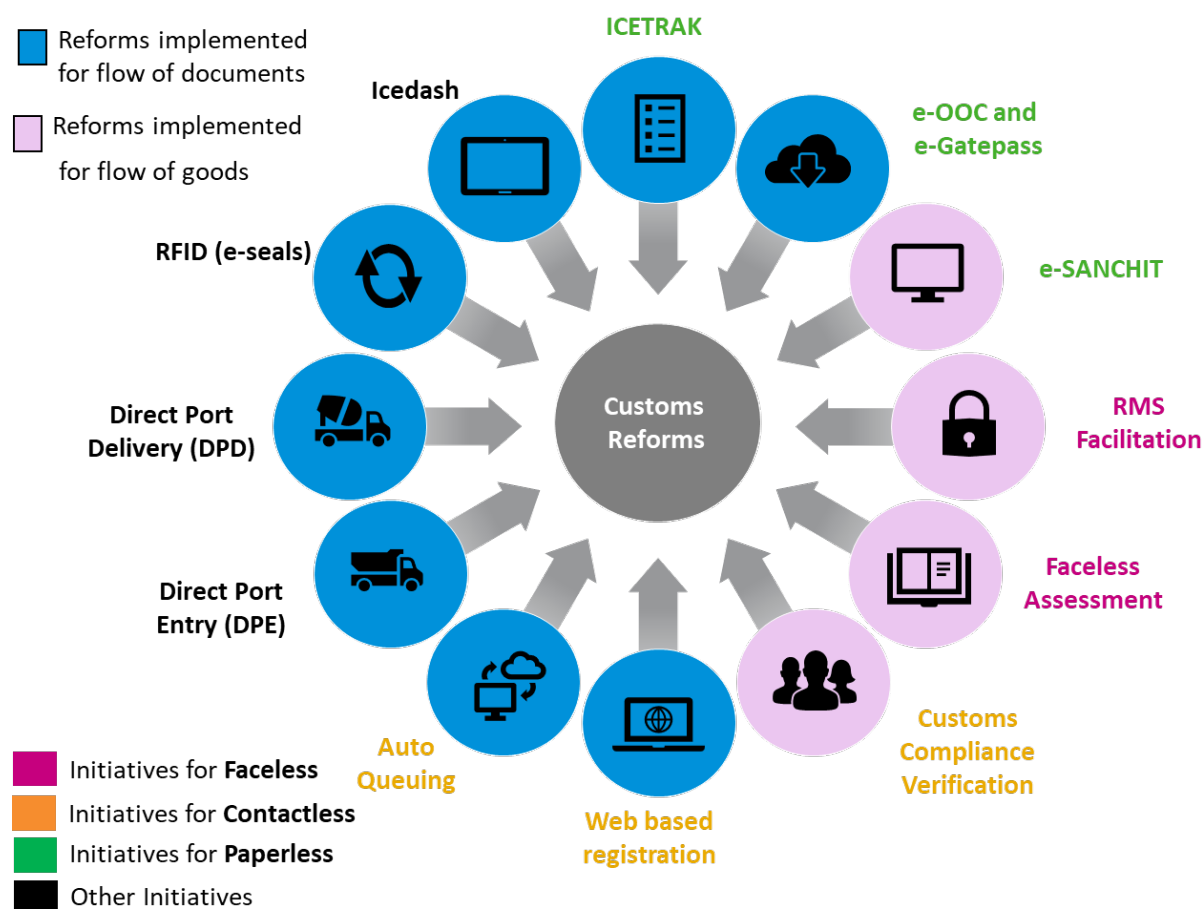
The graphic below presents the cases of re-assessment including ones consequent to amendments:



Annexure 4: Enablers of Faceless Assessment

The three elements that combine to make Turant Customs include reforms focused at making border regulatory processes faceless, paperless and contactless.

Overview of the key reforms in recent years



Faceless Customs: The latest innovation aimed at reducing physical interactions between trade and customs will also increase objectivity, freedom and fairness of the assessment process in addition to enhancing quality of assessments and inducing greater efficiency and transparency.

In the previous system the assessment would queue in the system to an official in the same territorial jurisdiction of the cargo. Now, an algorithm decides where it would go for assessment thus bringing anonymity. Faceless Assessment and its various elements have been detailed extensively Chapter 4 onwards.

Paperless Customs: These are measures aimed at reducing interface between the Customs authorities and the trader or his/her authorised representative by digitizing inputs to the customs regulatory processes.

- 1 **Web based registration of goods:** Previously an importer (or his/her authorised representative) was required to in-person approach a Customs officer to initiate the process of examination, documentary verification and issuance of Out Of Charge (OOC). The facility has been well received by trade with majority of importers (83%) availing of the facility. The measure has increased the bandwidth of Customs officers and allowed manpower to be r allowing them to focus on other priority work.

Interface for web-based registration of goods

The screenshot displays the 'Goods Registration Form' interface on the ICEGATE portal. The form includes the following fields:

- BE Date
- BE Number
- Port Code (with a link: [Click Here to Validate Port Code](#))
- CHA Number/IEC Code
- Mobile Number (pre-filled with 9999216738)
- Captcha (pre-filled with Kc7deG)

At the bottom of the form are 'Submit' and 'Reset' buttons. A red arrow points from a callout box containing the text 'Click on the Submit button' to the 'Submit' button.

- 2 **Auto Queuing:** Prior to Turant Customs, an importer (or his/her authorised representative) was required to present a hard copy of BE along with an examination order at a facilitation centre for registration on the Customs RMS. Post his submission the goods would be processed for examination and / or OOC from Software Update Point role.

This was changed in ICES 1.5, wherein a BE pending clearance could be electronically registered by the importer after which it is queued before the OOC officer on a First-in First-Out (FIFO) basis. The feature is similar to the queuing of BE for assessment among Appraising Groups.

- 3 **Customs Compliance Verification (CCV):** Previously, two to three days in the clearance process were lost post completion of assessment waiting for the importer to complete duty payment and subsequently register the consignment for compliance verification (such as examination, documentary checks.) The introduction of CCV delinked duty payment from the commencement of

compliance verifications and allowed the importer to register his/her goods pending duty payment.

Post registration, the concerned officer is able to conclude necessary compliance verifications and on his/her satisfaction provisionally clear the BE in the system. The importer may thereafter complete duty payment, receive OOC electronically and proceed to take the goods out of Customs control.

- 4 **Machine based release:** The Customs Automated System automatically gives clearance to imported goods when all the compliances are met. Customs officer does compliance verification such as examination of goods even before duties are paid. Making the processes Parallel, rather than sequential, leading to substantial reduction in time and costs.
- 5 **e-SANCHIT:** Being an online repository of supporting documents essential for paperless customs clearance, e-Sanchit enable paperless transfer/receipt of documents between customs and participating government agencies. Further enhancements like creation of View module for PGAs, adding e-Sanchit view to ICES, verification kiosk etc are planned for facilitating usage for both regulatory bodies and trade.
- 6 **ICETRACK:** Mobile app ICETRACK enables trade stakeholders to live track the BE/SB status, Duty, GSTIN enquiry and validate the gate pass/ BE/SB copies with QR code scanning functionality.

Screenshot of ICETRACK application and functionalities

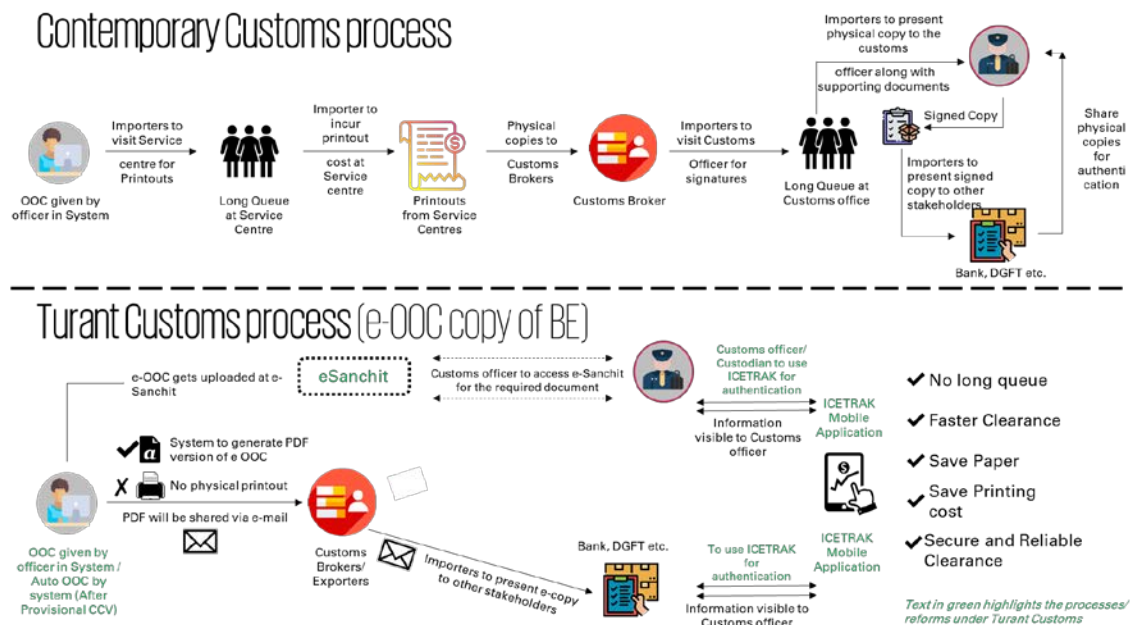


- 7 **E-OOC BE and e-Gatepass:** Now a secure QR Code enabled PDF copy of final BE is electronically dispatched to the trader or his/her authorised representative's

registered email address. Further, e-Gatepass PDF copy is also shared in similar manner which has eased logistics movement.

These two initiatives have led to contactless and paperless processing with reduction in associated time and costs for printing and storage. Coupled with other Paperless initiatives like ICETAB etc. they have multiplier effect on reduction in time and costs. The graphics below depicts the association between the two facilitation measures. The diagrams below compare past and current processes and facilitation proved by e-OOC and e-Gatepass initiatives:

Contemporary process vs. Turant Process after eOOC

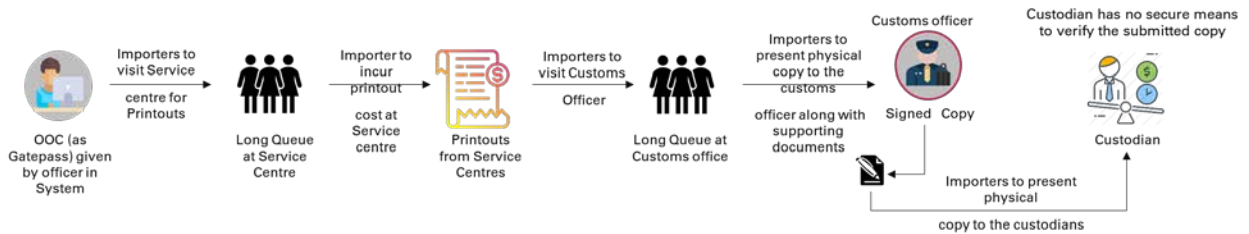


Sample Gatepass, importer Copy

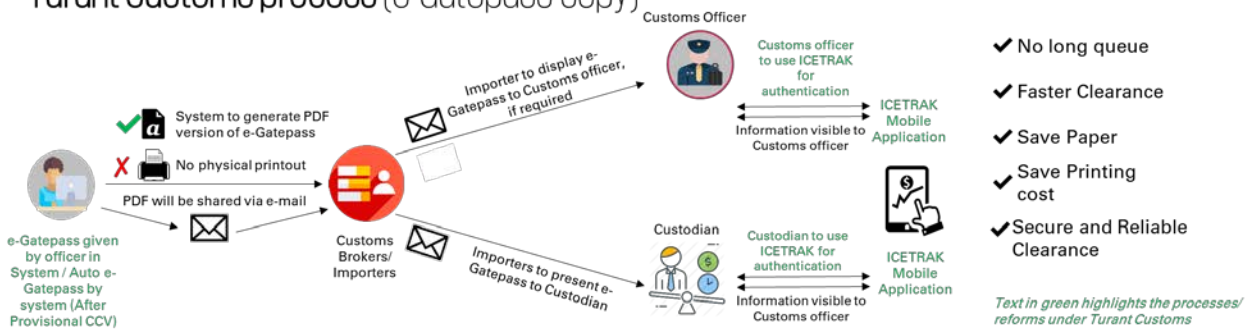
		Port Code	BE No	BE Date	BE Type	
		INMAA1	7349423	24-MAR-20	Warehous	
INDIAN CUSTOMS		IEC/Br	0705005500	0		
PORT : CUSTOMS HOUSE 60, RAJAJISALAI, CHENNAI-600001		GSTIN/TYPE	29AAUFS5896E1Z8/G			
BILL OF ENTRY FOR WAREHOUSE BE		CB CODE	AADPK0484DCH001			
		TYPE	INV	ITEM	CONT	
		Nos	0	0	6	
		BWG	3840	CWT (KGS)	97152	BE30150420201951
Gatepass - Importer / Gate Copy - OOC						
A. OOC DTLS	Order No. / date	2037219145		15-APR-20		
	Name of Officer	SYAMANTHAKAM MEETINGAL KUPPUN				
B. BE DTLS	Importer	SUN RISE MARKETING AGENTS,				
	CHA	GURU SHIPPING & CLEARING SERVICES				
	SLNO / IGM NO / DT	1 / 1	2249985	21/03/2020	INWARD ENTRY DATE	24/03/2020
	BL / MAWB NO	HLCUTYO200203931		HBL / HAWB NO		PKG 3840 BGS
	BL / MAWB DT	02/03/2020		HBL / HAWB DT		
	Marks & Nos	AS PER BL				

Contemporary process vs. Turant Process after eGatepass

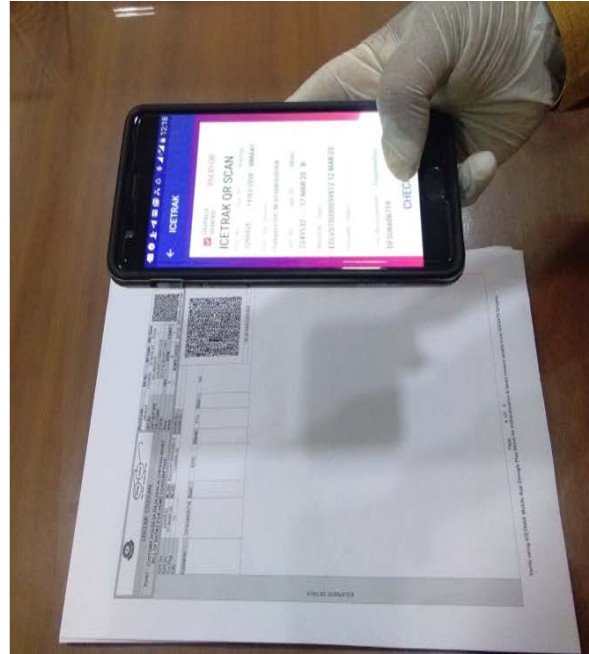
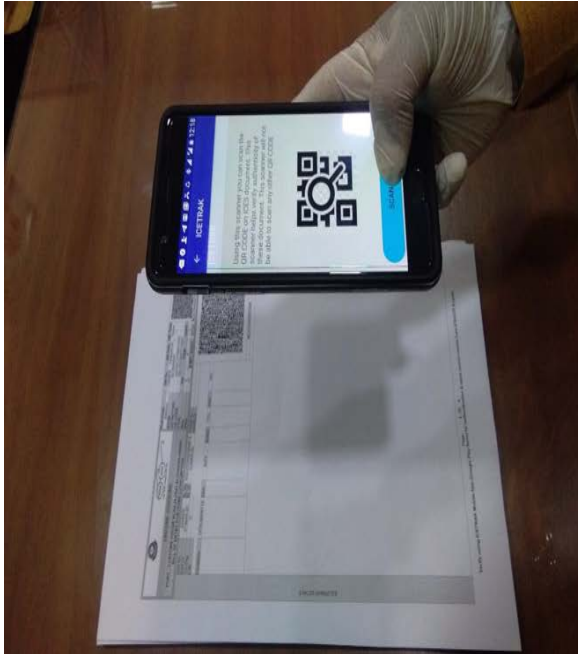
Contemporary Customs process



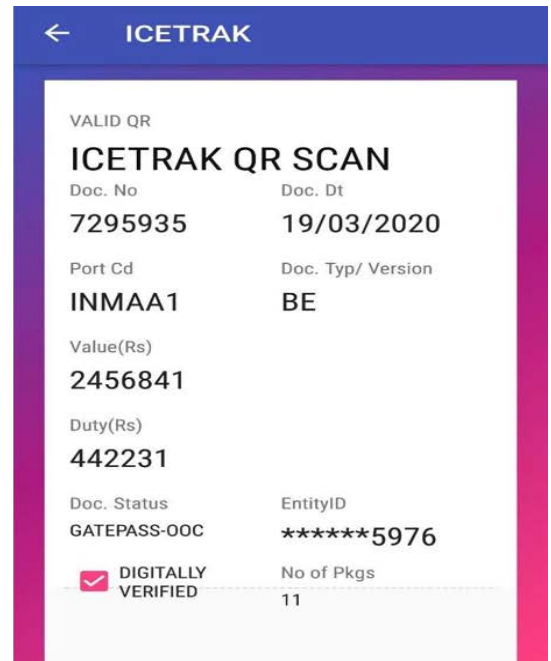
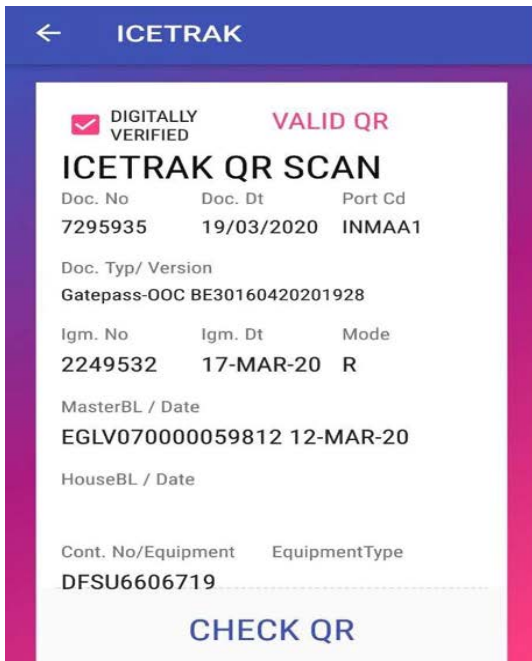
Turant Customs process (e-Gatepass copy)



QR code enabled BE

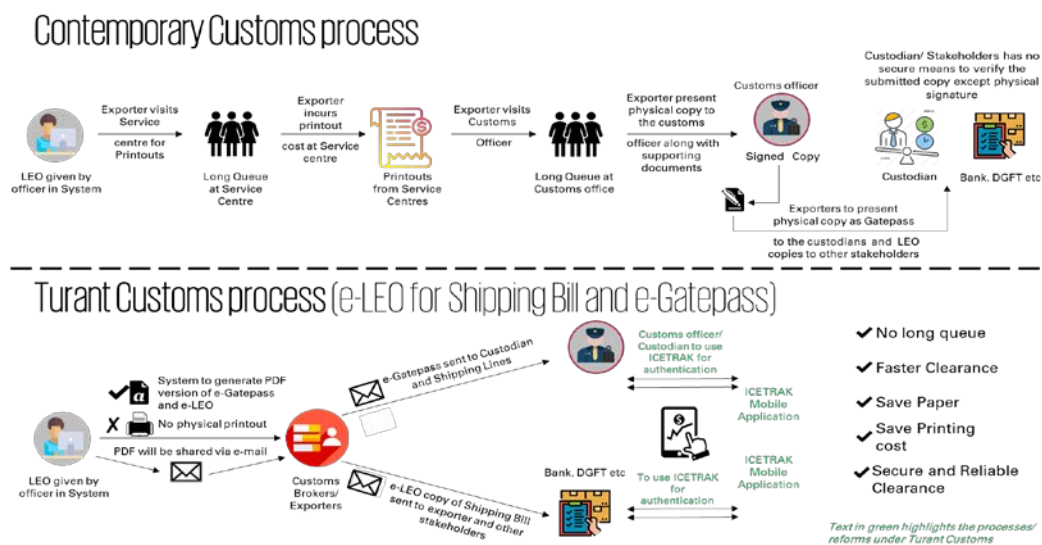


Screenshots from ICETRAK mobile app



8 **e-LEO Shipping bill and e-Gatepass:** Similar to reform in import process, same has been initiated in export cycle too. This measure has led to reduced interface during Customs export clearance process, Expediting Customs clearance of exports, and saving time and cost. The figure below compares the old vs new process and facilitation proved by e-LEO and e-gate pass initiatives along with validation by ICETRACK app.

Contemporary process vs. Turant Process after eLEO for SB and e-Gatepass



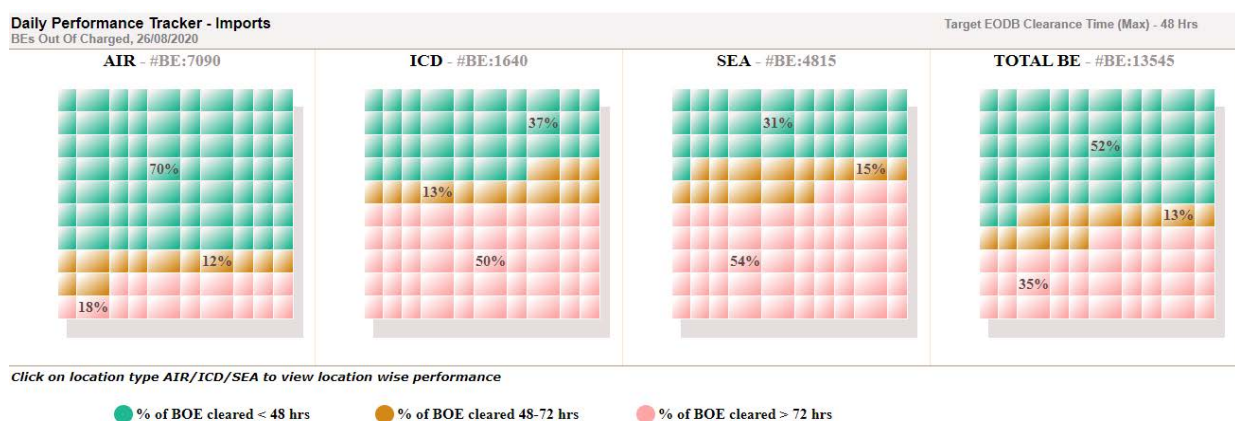
Contactless Customs: These are initiatives that leverage technology in order to enhance the efficiency in the Customs clearance processes by eliminating physical contact between the Customs authorities and the importers/exporters/Customs Brokers.

- 1 **Single Window and electronic messaging for faster clearance and authentication:** SWIFT enables electronic communication between customs and importers/CBs/Ports/ICDs/CFSs. Enhancements in form of electronic authentication framework, security parameters, audit and updates will further improve its efficiency.
- 2 **Turant Suvidha Kendra:** For pan India roll out of Faceless Assessment, TSKs have been established at all Customs formations country wide. These will provide range of services to trade including exceptional submission of documents at single point.
- 3 **Registration of Authorised Dealer Code, Bank Accounts through ICEGATE:** Earlier exporters used to register Authorised Dealer (AD) Code and Bank Account(s) for purposes of remittances and availing export benefits respectively at every Customs station. Now, the functionality has been created within ICEGATE login which allows the exporters to make an online request for registration/modification of their AD Code/

Bank Account(s) and also electronically submit the Passbook copy or Bank Authorisation letter through e-Sanchit. No physical interaction with Customs is required now for this process.

- 4 **Automated debit of bond after Assessment:** Earlier, importers/Customs Brokers were required to physically visit Customs House for physical debit of Bonds after the Bill of Entry is returned (to the importer) for the payment of duty. Now, ICES has been updated with functionality of automatically debiting the Bond and reflecting the same in the first copy of the Bill of Entry, provided the details of the Bond are provided during submission of the Bill of Entry.
- 5 **Simplified Registration of Importers/Exporters in ICEGATE:** The process of registration on ICEGATE has been simplified. Registration can now be done without uploading the Digital Signature Certificate (DSC) and PAN verification on ICEGATE. Simplified Auto Registration is based on Import Export Code (IEC) and Goods and Services Tax Identification Number (GSTIN) and requires an One Time Password (OTP) verification of e-mail and mobile number. The portal also has facilities for management of bank accounts, ledger view, IGST Refund status, query reply etc.
- 6 **ICEDASH:** It is performance measurement initiative where the general public can monitor efficiency of the clearance process on a dashboard of the Indian Customs at various formations. Businesses can accordingly compare clearance times across ports and plan their logistics.

Snapshot of ICEDASH



Other Initiatives under Implementation:

- 1 **Import General Manifest (IGM) changes:** The IGM serves as key document for accounting by customs, custodians and port authorities. Changes in existing

methodology and system are under implementation, for electronic confirmation of arrival of goods and their transshipment for faster clearance of imported goods.

- 2 **Cash ledger for faster duty payment:** Time taken by traders for duty payment adversely impacts the overall release time of imports. To speed it up, auto debit of duty (fine, penalty etc.) from cash ledger is under consideration.
 - 3 **Facility for goods arrival messages at seaports/ ICD/ ACC:** are under implementation.
 - 4 **Outreach and training:** A strong and widespread outreach programme is essential to manage the change and smoothen its acceptance among all stakeholders. These activities are taken up on an ongoing basis by CBIC in addition to training (internal/ external.) This will help smooth transition and implementation of the Turant programme and aid in faster acceptance.
 - 5 **Oversight and monitoring:** An analytics platform to enable monitoring of initiatives under Turant has been developed. It will allow central monitoring of various measures and necessary intervention to resolve teething issues in the early days of the programme.
-

Acronyms and Abbreviations

- 1 AC – Assistant Commissioner
- 2 ACC – Air Cargo Complex
- 3 AD – Authorised Dealer (code)
- 4 ADC – Additional Commissioner
- 5 APR – Appraiser
- 6 AQ – Animal Quarantine
- 7 AWB – Airway Bill
- 8 BE – Bill of Entry
- 9 BL – Bill of Lading
- 10 CAS – Customs Automated System
- 11 CB – Customs Broker
- 12 CBIC – Central Board of Indirect Taxes and Customs
- 13 CC – Chief Commissioner
- 14 CCFC – Customs Clearance Facilitation Committee
- 15 CCR - Compulsory Compliance Requirements
- 16 CCV – Customs Compliance Verification
- 17 CDSCO - Central Drugs Standard Control Organisation
- 18 CFS – Container Freight Station
- 19 COM – Commissioner (role)
- 20 COO – Certificate of Origin
- 21 DC – Deputy Commissioner
- 22 DGARM – Directorate General of Analytics and Risk Management
- 23 DG Audit – Directorate General of Audit
- 24 DGGI - Directorate General of GST Intelligence
- 25 DGOV - Directorate General of Valuation
- 26 DG Systems – Directorate General of Systems and Data Management, CBIC
- 27 DGTS – Directorate General of Taxpayer Services
- 28 DRI - Directorate of Revenue Intelligence
- 29 DSC – Digital Signature Certificate
- 30 EDI - Electronic data interchange
- 31 e-SANCHIT – electronic Storage and Computerized Handling of Indirect Tax documents
- 32 FAG – Faceless Assessment Group
- 33 FSSAI – Food Safety and Standards Authority of India

- 34 GST – Goods and Services Tax
- 35 ICD – Inland Container Depot
- 36 ICEGATE - Indian Customs and Central Excise Electronic Commerce/
Electronic Data interchange (EC/ EDI) Gateway
- 37 ICES - Indian Customs EDI System
- 38 IEC – Import Export Code
- 39 JC – Joint Commissioner
- 40 PAG – Port Assessment Group
- 41 Port of Import - Jurisdictional Port Commissionerate
- 42 Pr. CC – Principal Chief Commissioner
- 43 NAC - National Assessment Centre
- 44 NACIN - National Academy of Customs Indirect Taxes and Narcotics
- 45 NIDB – National Import Data Base
- 46 NTFAP – National Trade Facilitation Action Plan
- 47 OOC – Out of Charge
- 48 PAG – Port Assessment Group
- 49 PGA – Participating Government Agency
- 50 PQ – Plant Quarantine
- 51 PTFC - Permanent Trade Facilitation Committee
- 52 RMS – Risk Management System
- 53 SIIB - Special Investigation and Intelligence Branch
- 54 SVB - Special Valuation Branch
- 55 SWIFT - Single Window Interface for Facilitating Trade
- 56 TFA – Trade Facilitation Agreement
- 57 TRS – Time Release Study
- 58 TSK - Turant Suvidha Kendra
- 59 VAO – Virtual Assessment Officers
- 60 VDN – Virtual Administrator (role)
- 61 VDC – Virtual Deputy Commissioner (role)
- 62 WCCB – Wild Crime Control Bureau
- 63 WTO - World Trade Organization

References

- 1 Circular No. 45/2020-Customs regarding Faceless Assessment – Measures for timely assessment of Bills of Entry and clarification on defacement of physical documents *dated* 12.10.2020
- 2 Circular No. 40/2020-Customs regarding All India roll out of Faceless Assessment *dated* 04.09.2020
- 3 Public Notice 59/2020 regarding 2nd phase of All India roll-out of Faceless Assessment *dated* 05.08.2020 (at New Customs House, ACC Delhi)
- 4 Office Order 19/2020 regarding 2nd phase of All India roll-out of Faceless Assessment *dated* 03.08.2020 (at ICD TKD)
- 5 ICES Advisory 25/2020 (Turant Customs) regarding Implementation of Phase II of the Faceless Assessment *dated* 31.07.2020
- 6 Standing Order 02/2020 regarding Advisory to the officers of Faceless Assessment Group *dated* 12.06.2020 (at Bengaluru Customs Zone)
- 7 Circular No. 28/2020-Customs regarding 1st phase of All India roll-out of Faceless Assessment *dated* 05.06.2020
- 8 Instruction No. 09/2020-Customs regarding 1st phase of All India roll-out of Faceless Assessment *dated* 05.06.2020
- 9 ICES Advisory 19/2020 (Turant Customs) regarding Rollout of Phase I of Faceless Assessment



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