

PCA - I Transaction Based Audit (TBA)

Commissionerate:
Month:
Date of Last MCM:

(Amount in Lakhs)

Category	Total no. of BEs / SBs given DOC/ LEO during the month	Opening Balance of pending TBA	No. of BEs/SBs selected for TBA		% BE / SBs Selected during the month	No. of BEs/SBs audited		Closing Balance of pending TBA (Col. No. 3+4-7)	Period wise Break-up					No. of Consultative Letters Issued		No. of Detections Made During the Month (including cases where Consultative Letters are not issued)		Amount of Detections Made upto the Month (Including Consultative Letters not issue)		No. of Recoveries Made During the Month (including Consultative Letters not issued)		Amount of Recoveries Made upto the Month (Including Consultative Letters not issued)	
			During the Month	Upto the Month		During the month	Upto the month		< 1 Year	1-2 Year	2-3 years	> 3 Years	During the Month	Upto the Month	No.	Amount	No.	Amount	No.	Amount	No.	Amount	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	
INPOST																							
EXPORT																							
TOTAL																							

Note: 1. Captured all the information given in the format in Audit Manual and as suggested by Commissioner(Anti-Smuggling)

2. Opening Balance should reflect total number of pending TBA as on 1st April,2020

3. During the month figures should reflect figures for the reporting month only but in the first report for the current financial year During the month figures should be from 1 April, 2020 to the reporting month

4. Upto the month figures should reflect cumulative figures for the reporting financial year

(Handwritten Signature)

PCA - 2 Premises Based Audit (PBA)

Commissionerate :
 Month :
 Date of Last MCM :

(Amount Rs. in Lacs)

Category	Total number of premises selected for Audit During the Year	Opening Balance of pending PBA	No. of premises selected for Audit		No. of premises audited		Closing Balance of pending PBA (Cal. No. 3+4-6)	Detections Made During the month		Detections Made Up to the month		Amount of Spot Recovery Made		Total Recoveries Made During the month (including Spot Recovery)		Total Recoveries Made Up to the month (including Spot Recovery)	
			During the Month	Up to the Month	During the Month	Up to the Month		No.	Duty Amount	No.	Duty Amount	No.	Amount	No.	Duty Amount	No.	Duty Amount
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
IMPORT																	
AEO T3																	
AEO T2																	
AEO T1																	
AEO LD																	
Imports Total																	
EXPORT																	
AEO T3																	
AEO T2																	
AEO T1																	
AEO LD																	
Export Total																	
Grand Total																	

Note: 1. Captured all the information given in the formats in Audit Manual and as suggested by Commissioner(Anti-Smuggling)

2. Opening Balance should reflect total number of pending PBA as on 1st April 2020

3. During the month figures should reflect figures for the reporting month only but in the first report for the current financial year during the month figures should be from 1 April 2020 to the reporting month

4. Up to the month figures should reflect cumulative figures for the reporting financial year

Signature

PCA - 3 Theme Based Audit (TBA)

Commissionerate :

Month :

Date of Last MCM :

(Amount Rs. in Lacs)

Year of Selection	Theme No.	Theme Selected	Total Number of Importers / Exporters selected for Audit for the reporting year	Opening Balance of pending TBA	No. of Importers / Exporters selected for Audit		No. of Audits Conducted		Closing Balance of pending TBA (Col.No 5+6-8)	Detections Made During the month		Detections Made Upto the month		Recoveries Made During the month		Recoveries Made Upto the month	
					During the Month	Upto the Month	During the Month	Upto the Month		No	Duty Amount	No	Duty Amount	No	Duty Amount	No	Duty Amount
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
IMPORTERS																	

EXPORTERS																	
Note: 1. Captured all the information given in the formats in Audit Manual and as suggested by Commissioner(Anti-Smuggling) 2. Opening Balance should reflect total number of pending TBA as on 1st April 2020 3. During the month figures should reflect figures for the reporting month only but in the first report for the current Financial Year During the month figures should be from 1 April 2020 to the reporting month 4. Upto the month figures should reflect cumulative figures for the reporting Financial Year																	

Signature

PCA - 4 : STATUS OF AUDIT PARA (Showing Follow Up of the Objections raised in TBA / TBPA / PBA)

Month :
Commissionerate

Category	Disposal During the Month																								Period wise Break up of Closing Balance									
													Disposals																					
	No	Amount	No	Amount	No	Amount	No	Amount	No	Amount	No	Amount	No	Amount	No	Amount	No	Amount	No	Amount	No	Amount	No	Amount	No	Amount								
Opening Balance of objection raised under PCA (including cases where Commissioner has not issued)	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	Total Disposed during the month (Col: 13-18+19-24)		Closing balance of objection raised under PCA (Col: No. 25, 26, 27-29)		
TBA																																		
TBPA																																		
PBA																																		
TOTAL																																		

NOTE: 1. Calculate all the information given in the formats in Audit Varnata and be suggested by Commissioner (Anti-Smuggling).
 2. Opening Balance should reflect total number of cases of PCA as on 1st April 2020.
 3. During the month figures should reflect figures for the reporting month only. In the first report for the current financial year during the month figures should be from 1 April 2020 to the reporting month.
 4. In all the month figures should reflect cumulative figures for the reporting financial year.

Dr. A. K. Singh