



[ESTD. 1962]

Federation of Freight Forwarders' Associations in India

National Apex Body of CUSTOMS BROKERS' ASSOCIATIONS IN INDIA

FFFAI/REP/131/2020

04.10.2020

Shri M. Ajit Kumar
Chairman
Central Board of Indirect Taxes & Customs
North Block,
New Delhi – 110 001

Respected Sir,

Sub: Faceless Assessment

Federation of Freight Forwarders' Associations in India, having its outreach across 28 location in India is fully geared up to support CBIC for successful implementation of Faceless. We appreciate initiatives of CBIC to ensure speedy clearance of import/export consignment in order to reduce the logistics cost. Trade and Industry is facing considerable issue in clearance of import consignment, which has led to delay and payment of demurrage and detention charges.

Being a partner stakeholder to CBIC, we give our following suggestion.

- 1) Delay in assessment of B/E's at various locations across the country.
- 2) Frequent Queries are being raised disputing the transaction value.
- 3) In many of the cases value is loaded by the assessing officer without raising a query to reject the value.
- 4) In the cases of wrong assessment or amendment as per circular 40/2020 it is the PAG who have do the needful is not being adhered to. It is taking more than 6 working days in some of case to rectify such issues.
- 5) Assessment being carried out by denying the exemption notification without raising a query.
- 6) Examination order and instructions are given asking for bank attested invoice, 100% examination, asking for compliance of BIS, WPC etc, even where not required.
- 7) Examination orders are not given properly for second hand machinery/ consignments, re-import consignments, temporary imports etc. For rectification of the examination order there is confusion whether to approach PAG or FAG. At present considerable clearances are delayed due to this.
- 8) Delay in clearance of consignments EPCG, Advance Authorization, project import and provisional assessment cases due to 100% BG being levied, even in cases where not applicable. To remove the 100% BG there is confusion between PAG and FAG, as regards who will remove the 100% BG. It takes minimum 3-4 days to rectify.
- 9) Difficulty in carrying out provisional assessments in FAG due to co-ordination and execution of Bond and BG (wherever required) SVB, FTA, other duty exemption schemes, including project imports.
- 10) Some assessments are being made with examination instructions entered in the special comments box which CB and Trade is not aware. Hence during examination after payment of duty there are surprise checks which the trade needs to respond.
- 11) Number of queries have gone up substantially. Even when documents are uploaded on e-sanchit the same is not considered.





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Suggestions:

- a) There is an urgent need to depute Nodal Officer at each PAG/FAG locations, with email ID and cell number to address the difficulties faced by trade. This needs to be uploaded on CBIC website.
- b) Urgent redressal mechanism is required to clear the consignments for bill of entry which are not assessed/ cleared within 24 hours of submission of bill of entry. Time-wise accountability will help for successful implementation of Faceless.
- c) We request that faceless redressal corner be created on CBIC website, where importer/ Customs Brokers can upload their bill of entry details when consignment is delayed for assessment or is pending for reasons beyond the control of trade.
- d) We request an SOP be published which can specify the mitigation of queries be resolved, the issues for incorrect examination order, bill of entry amendments, etc., since there is confusion between PAG & FAG to address the same.
- e) For any reassessment to be carried out the same may kindly be carried out by PAG at the level of Deputy Commissioner instead of the present situation where the files are sent upto Commissioner level for reassessment.
- f) We request that CBIC circular with FAQ be kindly issued to trade and industry as this will comprehensively clear doubt of Officers and trade as well.
- g) We as an apex body of Custom Brokers in India would request for weekly interaction with CBIC on faceless as this will help for successful implementing.

We once again reiterate our full support to CBIC and request to consider the above on priority.

Thanking you,

Yours truly,

For Federation of Freight Forwarders' Associations in India

Sd/-

A.V. Vijayakumar
Chairman

