FFFAI/REP/013/2021   08.02.2021

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

Respected Sir,

Sub: **Faceless Assessment – related concerns**

      It is almost six months since the introduction of faceless assessment and we as FFFAI have been in frequent touch with CBIC for improvising this new initiative. Some of our concerns have been addressed but still there are more to be considered. This is an effort to consolidate existing concerns in faceless assessment which if attended early will definitively serve the intended purpose of implementing faceless assessment.
      We are confident our concerns will be attended with the urgency that it deserves.

1) **Delay in assessment of B/E's at various locations across the country.**

- Trade is facing considerable difficulty due to delay in assessment of bill of entry. In many cases beyond 24 hours has become normal, this is affecting dwell time for clearance substantially and also resulting in payment of demurrage and detention charges.
- Urgent time-wise accountability needs to be created within EDI system to ensure assessment within 24 hours.
- Every delay could be tracked by the system provided benchmarks are set for all activities and provision is created for auto alerts to the next level as escalation if the benchmarked time lines are compromised.

2) **Redressal mechanism to escalate and report delays beyond 24 hours**

- There is urgent requirement to create a Faceless corner on CBIC website, where the trade can escalate the cases of delay in clearance.
- Across various PAG locations, TSK counters have been set up as Helpdesk for Faceless issues. However TSK Counter are not able to help for addressing issues of delays and difficulties faced.
- Centralised monitoring mechanism to trade will be highly beneficial for timely clearance within 24 hours,
- Faceless Corner as escalation point can be controlled by a senior level officer with authority to direct immediate action.

3) **Repeated queries being raised in spite of specific instruction given by CBIC**

- Trade is facing considerable cases of repeated query being raised for same bill of entry in piecemeal manner.
- This is despite the fact that internal guidelines and public Circular have been issued.
- There needs to be a controlling officer to handle repeated / piece meal queries.

4) **Changing of value, classification, rate of duty without raising query**

- Unilateral enhancement of value, changing of classification, denying of exemption notification, without raising a query is being resorted often to the discomfort of the trade.

- We request that due process of law needs to be followed up in such cases.

- Even **Speaking Order** are not being issued by the Officers. To avoid delay in clearances trade is forced to clear the consignment without speaking order and accepting the value enhancements, change of classification or denial of exemption.

- We are of the view that without an opportunity to the importer there should not be any change to the declaration filed. While PAG generally are conversant with the product, its classification, rate of duty or exemption, FAG tend to add their own opinions which creates the delays and concerns.

- If an importer provides earlier BoE as supporting documents (provision is made by CBIC now), tinkering with declarations is avoidable.

- Also, speaking order wherever required should be issued on immediate basis. Most importantly principles of nature justice should be followed.

5) **Examination Order**

- Considerable delay is faced in examination due to unwanted comments and requirement being asked in Examination Order.
- In many cases 100% examination is ordered with certain condition like presence of specific officers at the time of examination.
- It is suggested that there could be a common template for examination order on a national basis considering product specific requirements.
- Instances have been brought to light where considerable consignments are held up for clearance due to examination instructions and alerts received at the time of grating out of charge.
a) On many occasions comments are received at the time of out of charging conveying "contact System Manager or Contact RMCC". This delays clearances tremendously and reasons for such requirement should be specified. It is also suggested that such kind of instructions should not be generated at the time of out of charges.

6) **Real time location-wise status**

- For sake of transparency ICEGATE Portal may kindly display the status of Bill of Entry filed at each PAG with following parameters:

Sr. No.   No. Of B/E filed   No. Of B/E assessed   Queries Raised   Pending for assessment

- Many instances are experienced where the bills of entry are kept in low priority, this delays the clearances tremendously.
- We request that provision to keep the bill of entry on low priority should be removed completely.

7) **Unwanted queries**

- Considerably query are being raised to submit documents even if they are uploaded on e-Sanchit.
- Even queries are being raised to submit the SVB orders when such details are available for viewing of officers by submitting the file number.
- Frequent queries are also raised for testing of consignments even when previous test report is uploaded.
- It is suggested that the quality of queries is monitored and mitigated.

   Trade and Industry look forward for your kind support for addressing the above issues faced under Faceless Assessment. We look forward for your suitable appointment or another round of virtual conference to make Faceless Assessment more friendly, safe, seamless, secure and effective and thus make the dwell time of imports fully under control.

Thanking you,

Yours Sincerely,
For Federation of Freight Forwarders' Associations in India

A.V.Vijayakumar
Chairman