



OFFICE OF THE COMMISSIONER OF CUSTOMS (NS-IV),  
MUMBAI ZONE-II, JAWAHARLAL NEHRU CUSTOM HOUSE, NHAVA SHEVA,  
TALUKA: URAN, DISTRICT: RAIGAD, MAHARASHTRA-400707.

F. No. S/12-Gen-50/2016-17/AM(X)

Date: 22.05.2017

**STANDING ORDER NO. 13 /2017**

**Sub: Constitution of Centralised Export Assessment Cell in JNCH, Mumbai Zone-II; reg.**

Attention of the officers and staff of JNCH, Nhava Sheva is invited to various other decisions communicated through Standing Orders / Public Notices issued from time in relation to assessment, examination & clearance of export consignments.

2. In tune with the Government of India initiative 'Ease of Doing Business', the procedure for "Export Assessment" is being streamlined further to facilitate export clearances. In order to have uniformity in assessment a "Centralised Export Assessment Cell (CEAC)" is being created at Speedy Multimode Ltd CFS Jawaharlal Nehru Port Navi Mumbai under the jurisdiction of Commissioner of Customs NS-II. The CEAC will consists of **05** Deputy/ Assistant Commissioners, **10** Appraisers/Superintendents and 02 STAs/TAs and supervised by Additional/Joint Commissioner incharge of NS-II. Out of 05 Deputy/ Assistant Commissioners, one Deputy/ Assistant Commissioner will be designated as Deputy/ Assistant Commissioner (Admin) for administration, co-ordination and management of CEAC. The officers to CEAC would be posted from the Commissionerates NS-I to NS-V.

**VERIFICATION OF SELF-ASSESSMENT OF ALL NON FACILITATED SHIPPING BILLS**

2.1 Generally non – facilitated shipping bills go directly to Appraiser/ Superintendents (Export) screen for the purpose of verification of self-assessment done by exporter in terms of Section 17 of Customs Act, 1962 and after having verified by Appraiser/ Superintendents, either they go to Shed for examination or go to AC/DC (Export) screen for passing. Having passed by AC/DC (Export), it is routed to shed for examination. It has been decided that consequent to issuance of this Standing Order (from the effective date), the verification of self-assessment of all non facilitated shipping Bills filed within the jurisdiction of JNCH will be done by officers of CEAC (except as provided in Para 11 of this Standing Order).

**CONSTITUTION OF EXPORT GROUPS BASED ON CTH:**

2.2. In order to ensure smooth work flow, it has been decided that initially, there would be 5 "Groups" for "verification of self assessment". The distribution of work among these "5 Groups" would be as under:

Sr No	GROUP No	Chapters of Customs Tariff Act, 1975
1	A	1-38
2	B	39-54
3	C	55-61
4	D	62-63
5	E	64-98

**Remark:**

1. In case, shipping bill covers goods under various Chapters, the maximum value should be criteria to decide the "Group". In case of any doubt, DC/AC, CEAC may be contacted. Aforesaid division of work is applicable even if goods are cleared under Export Promotion Schemes (Like EPCG, Advance Authorization, DFIA or MEIS scrips etc.)
2. Additional / Joint Commissioner incharge of Export Assessment Cell may reconstitute / allot different chapters to aforesaid groups depending on workload and other criteria. Number of such groups would be based on the principle of "equal distribution of workload among officers" so as to ensure efficiency and speed.
3. For the purpose of verification of assessment / re-assessment, the present practice of presentation of hard copy of "Checklist of Shipping Bills" by the Customs Broker /Custom House Agents/ Exporters before officers of Customs is hereby discontinued with immediate effect.
4. After filing of EDI Shipping Bills, the EDI system automatically marks the shipping bill to the queue of Appraisers/ Superintendents and/ or DC/AC, as the case may be (in cases, where the verification of self-assessment is found to be necessary). Once the shipping bill is in the queue of Appraisers/ Superintendents and/ or DC/AC (through Appraisers/ Superintendents), the officer concerned will verify the self-assessment made by exporter on the basis of information provided through the EDI. The officers will check all aspects like CTH, valuation, drawback, benefit of any Export Promotion Scheme and its eligibility, exportability of the goods in terms of Foreign Trade Policy and any other law in force as prescribed in the Customs Appraising Manual and various instructions / Circulars issued from time to time. The officer will strictly follow Standing Order No 07/2016, dated 03.02.2016 to ensure that correct and complete description of export goods are declared. (Few of the instructions / circulars are also given in **Annexure-A** attached with this Standing Order, however for details, complete standing order, instructions / Circulars and Appraising Manual should be referred to).

**QUERY DURING VERIFICATION OF ASSESSMENT:**

5. It is re-iterated that in case any clarification is required for proper verification of self-assessment of the shipping bills, the officer concerned shall raise specific and precise query through EDI system and only with the approval of concerned DC/AC. The officers will refrain themselves from raising queries in piecemeal manner and it shall be ensured that consolidated queries are raised at the first instance itself. Once the reply to the query is found in order, the Shipping Bills should be processed without any delay.

**EXAMINATION INSTRUCTIONS**

6. It is also re-iterated that beside the CCR instructions, wherever required, the Appraisers/ Superintendents and/ or DC/AC, as the case may be, will give the "specific examination orders/instructions" after verification of self-assessment of the shipping bills. It has to be ensured that examination instructions should be relevant to the commodity in question and no stereotype instructions are issued. The examination instructions should be given in detail and should be specified with S.O./Notification, if applicable. If specific examination instructions are given by assessment AO/Supdt. Or AC/DC, they will prevail over the system instruction. The DC / AC has to ensure (concerned ADC/JC to monitor and supervise) that no irrelevant/ vague examination instructions are given to the Examining Officers. In cases where the goods are

required to be examined by Shed Appraiser/ Superintendent /DC/AC, the specific examination order/instruction should be given accordingly.

#### **ALERTS, UPDATING ALERT LIST, SAMPLES**

7. The Appraisers/ Superintendents and/ or DC/AC, as the case may be, will also take into consideration all the alerts issued by DRI, DG(Valuation), investigation wings of Commissionerates, DGFT or any other government agency being displayed / known / in existence at the time of verification of assessment and make a proper order in this respect. For this purpose, master file containing such alerts should be maintained by each Appraisers/ Superintendents and/ or DC/AC and be updated on regular basis. The ADC/ JC incharge of CEAC should check the compliance of aforesaid instructions in their monthly and other periodical meetings with officers of CEAC. Ordinarily, there should not be any requirement to call samples of export goods during assessment. However, if there is specific need / requirement, samples of export goods may be called (during verification of assessment) only in exceptional cases, (after giving / citing reasons) with the approval of AC/DC.

#### **FOLLOWING BOARD CIRCULAR**

8. The officers are required to take utmost care in giving examination order/ instructions by following the norms laid down under Board Circular No 06/2002-Cus, dated 23.01.2002 as amended by Circular No. 1/2009-Cus., dated 13-1-2009. Regarding valuation, issue of query memo & other issues, officers should strictly follow Board Circular No. 37/2007-Cus., dated 9-10-2007 as amended.

#### **SHARING DETECTION DURING ASSESSMENT WITH INVESTIGATION WING**

9. It is also decided that in case of any discrepancy found / noticed during examination, concerned DC/AC in charge will put up the file to ADC/JC in charge of concerned Commissionerate (based on CFS jurisdiction) for decision. In case of need for further investigation, matter may be referred to SIIB(X) / CIU by ADC/JC.SIIB(X) shall issue modus operandi, quarterly/periodically adopted by fraudulent exporters, for the officers posted in docks to take necessary cautions to curb the frauds.

#### **SHIPPING BILLS WHICH ARE NOT PRESENTED FOR EXAMINATION AND ARE PURGED AFTER 15 DAYS**

10. In respect of shipping bills which are not presented for examination and are purged after 15 days from the date of filing, the ADC /JC (CEAC) shall obtain the details every fortnight from ADC/JC (EDI) and submit the statement on monthly basis by 10<sup>th</sup> of next month before the Commissioner incharge of CEAC in form Annexure-B.

#### **ASSESSMENT FUNCTION / ROLE TO OFFICERS IN PARKING PLAZA ON HOLIDAYS & WEEKENDS:**

11. JNCH vide Public Notice no. 163/2016 dated 01.12.2016 have commenced operation (issuing Let Export Order) in "document processing area" of all three terminals (JNPCT, GTI & NSICT/NSIGT) from 5<sup>th</sup> December 2016. These Plazas have been made operational on 24 X 7 basis. There has been continuous request from trade & industry for "Export Assessment" on holidays, even if it is limited to one location, so that export trade does not suffer. Considering

the above, it has been decided to give "Assessment function" (in respect of shipping bills, which are marked by EDI system to the queue of Appraisers/ Superintendents) to Appraisers / Superintendent posted at Parking Plazas in respect of consignments cleared through Parking Plaza on holidays / weekends in. For ensuring that "verification of shipping bills" in the competency of DC / AC, Additional / Joint Commissioner incharge of CEAC will ensure one of the AC/ DC is specifically assigned such role on holidays and weekends to ensure smooth flow of trade on 24 X 7 basis. Further, in respect of shipping bills, which are not facilitated for assessment but facilitated for examination can also be dealt by Appraisers / Superintendent posted at Parking Plazas. However, the date-wise details of such shipping Bills are required to be maintained in each Parking Plazas (both in respect of verification of assessment by Appraisers/ Superintendents and also AC/DC). In this regard, ADC / JC incharge will prescribe a format of Register and ensure its compliance.

12. According to CBEC Circular No. 43/2005-Cus., dated 24-11-2005, "It is possible that in a few cases, the field formations might decide to apply a particular treatment to the SB which is at variance with the decision received from the RMS owing to risks which are not factored in the RMS. Such a course of action shall however be taken only with the prior approval of the jurisdictional Commissioner of Customs or an officer authorized by him for this purpose, who shall not be below the rank of Addl./Joint Commissioner of Customs, and after recording the reasons for the same. A brief remark on the reasons and the particulars of Commissioner's authorization should be made by the officer examining the goods in the departmental comments in the EDI system". Accordingly, some consignments can be selected for examination either on random basis or based on intelligence. The numbers and percentage of such consignments will be decided by Additional / Joint Commissioner in-charge of 'CEAC'. Report of such Consignments selected for examination and results of such examination will be submitted by said Additional / Joint Commissioner to the Commissioner in-charge of 'CEAC'.

#### **EFFECTIVE DATE**

13. Instructions relating to CEAC will come into force with effect from 01.06.2017.

14. Difficulty, if any may also be brought to the notice of Deputy / Assistant Commissioner in charge of Appraising Main (Export) (email address: apmainexp@jawaharcustoms.gov.in, Phone No : 022-27244959). The specific issue, if any, may be brought to the notice of Additional Commissioner / Joint Commissioner in charge of in-charge of 'CEAC' for remedial action.

15. This, issues with approval of the Chief Commissioner of Customs, Mumbai Zone-II, JNCH.

**Sd/-**

(SUBHASH AGRAWAL)

COMMISSIONER OF CUSTOMS (NS-IV).

To:

1. The Chief Commissioner of Customs, Mumbai Zone-II, JNCH for information.
2. The Pr. Commissioner of Customs, NS-1, JNCH
3. The Commissioner of Customs, NS-G/ NS-II / NS-III/ NS-IV / NS-V, JNCH
4. All Additional / Joint Commissioner of Customs, JNCH
5. All Deputy / Assistant Commissioner of Customs, JNCH
6. All Sections / Groups of NS-G, NS-I, NS-II / NS-III/ NS-IV / NS-V, JNCH
7. AC/DC, EDI for uploading on JNCH website immediately.

## **ANNEXURE-A**

### **1. RELEVANT PARAS OF FTP 2015-20 (Officers should always refer to updated policy provisions as available on <http://dgft.gov.in/> ):**

#### **Para 2.09 Export of SCOMET Items**

Export of Special Chemicals, Organisms, Materials, Equipment and Technologies (SCOMET), as indicated in Appendix-3 of Schedule 2 of ITC(HS) Classification of Export & Import Items, shall be governed by the specific provisions of (i) Chapter IV A of the FT(D&R) Act, 1992 as amended from time to time (ii) Sl. No. 4 & 5 of Table A and Appendix-3 of Schedule 2 of ITC(HS) Classification of Export & Import Items (iii) Para 2.16, Para 2.17, Para 2.18 of FTP and (iv) Para 2.73-2.82 of Hand Book of Procedures, in addition to the other provisions of FTP and Handbook of Procedures governing export authorizations.

#### **Para 2.16 Prohibition on Import and Export of 'Arms and related material' from / to Iraq**

Notwithstanding the policy on Arms and related materials in Chapter 93 of ITC(HS), the import/export of Arms and related material from/to Iraq is 'Prohibited'. However, export of Arms and related material to Government of Iraq shall be permitted subject to 'No Objection Certificate' from the Department of Defence Production.

#### **Para 2.17 Prohibition on Direct or Indirect Import and Export from / to Democratic People's Republic of Korea**

Direct or indirect export and import of following items, whether or not originating in Democratic People's Republic of Korea (DPRK), to / from, DPRK is 'Prohibited': All items, materials, equipment, goods and technology including as set out in lists in documents INFCIRC/254/Rev.11/Part 1 and INFCIRC/254/ Rev.8/Part 2 (IAEA documents), S/2012/947, S/2009/364 and S/2006/853 (UN Security Council documents) and Annex III to UN Security Council resolution 2094 (2013) which could contribute to DPRK's nuclear-related, ballistic missile-related or other weapons of mass destruction-related programmes; Luxury goods, including but not limited to the items specified in Annex IV to UN Security Council resolution 2094 (2013).

#### **Para 2.18 Prohibition on Direct or Indirect Import and Export from/ to Iran**

(a) Direct or indirect export and import of all items, materials, equipment, goods and technology which could contribute to Iran's enrichment-related, reprocessing or heavy water related activities, or to development of nuclear weapon delivery systems, as mentioned below, whether or not originating in Iran, to/from Iran is 'Prohibited':

(i) Items listed in INFCIRC/254/Rev.9/Part 1 and INFCIRC/254/Rev.7/Part 2 (IAEA Documents).

(ii) Items listed in S/2006/263 (UN Security Council document).

(b) All the UN Security Council Resolutions/Documents and IAEA Documents referred to above are available on the UN Security Council website ([www.un.org/Docs/sc](http://www.un.org/Docs/sc)) and IAEA website ([www.iaea.org](http://www.iaea.org)).

#### **Para 2.19 Prohibition on Import of Charcoal from Somalia**

Direct or indirect import of charcoal is prohibited from Somalia, irrespective of whether or not such charcoal has originated in Somalia [United Nations Security Council Resolution 2036 (2012)]. Importers of charcoal shall submit a declaration to Customs that the consignment has not originated in Somalia.

#### **2.20 State Trading Enterprises (STEs)**

(a) State Trading Enterprises (STEs) are governmental and non-governmental enterprises, including marketing boards, which deal with goods for export and / or import. Any good, import or export of which is governed through exclusive or special privilege granted to State Trading

Enterprises (STE), may be imported or exported by the concerned STE as per conditions specified in ITC (HS). The list of STEs notified by DGFT is in Appendix 2J.

## 2. BOARD CIRCULARS

Sr No	Subject	Circular / Instruction No & date
1	Use of non-genuine transferable duty credit scrips or DFIA (duty free import authorization) — Prevention of misuse	Circular No. 12/2016-Cus., dated 28-3-2016
2	Export proceeds — Systems Alert for monitoring realisation of export proceeds in EDI under the BRC Module for ICES and the new RBI BRC Module introduced under DG (System) letter dated 28-8-2014	Instruction F. No. 609/59/2002-DBK, dated 27-11-2015
3	Export of Bulk Cargo — Exemption from self-sealing and self-examination of Bulk Cargo — Clarification	Circular No. 1011/18/2015-CX, dated 30-10-2015
4	Clarification sought by the Department from importers/exporters — Queries to be raised in one go	Circular No. 22/2015-Cus., dated 3-9-2015
5	Shipping Bills — Declaration of foreign exchange remittance in lieu of SDF form	Circular No. 15/2015-Cus., dated 18-5-2015
6	Re-export of goods imported under bona fide mistake — Clarification	Circular No. 4/2015-Cus., dated 20-1-2015
7	Ammonium Nitrate — Compliance of Ammonium Nitrate Rules, 2012 — Clarifications	Instruction F. No. 450/37/2014-Cus. IV, dated 5-3-2014
8	Iron Ore — Valuation/Assessment Practice in respect of export of Iron Ore	Circular No. 12/2014-Cus., dated 17-11-2014
9	Export of prohibited item under Advance Authorisation — Clarifications	Circular No. 4/2014-Cus., dated 10-2-2014
10	Exports — Customs Clearances — Introduction of Risk Management Systems (RMS)	Circular No. 23/2013-Cus., dated 24-6-2013
11	Export of semi-process leather in the guise of finished leather — Assistance of CLRI officials	Instruction F.No. 450/39/2012-Cus.-IV, dated 16-4-2013
12	Export consignments packed with raw or solid wood packaging material allowed clearance on fulfilling phytosanitary requirement ISPM-15	Instruction F. No. 450/19/2005-Cus. IV, dated 16-9-2013
13	Iron ore — Adoption of uniform Customs Procedure for calculation — Clarification	Circular No. 4/2012-Cus., dated 17-2-2012
14	Pan Masala/Gutkha packed in plastic sachets — Export by EOU — No exemption from Plastic Waste (Management and Handling) Rules, 2011	F. No. 528/69/2011-STO (TU), dated 30-8-2011
15	Pneumatic Tyres and Tubes for Automotive Vehicles (Quality Control) Order, 2009 — Implementation of	Circular: F.No. 528/109/2011-STO (TU), dated 15-12-2011
16	Wood packaging material for export goods — Compliance of phytosanitary measures	Circular No. 13/2011-Cus., dated 28-2-2011
17	Handicrafts and artware items export — Clarifications on certificate from EPCH/Development Commissioner (Handicraft)	Circular No. 7/2011-Cus., dated 18-1-2011
18	Exports — Guidelines for provisional release of seized export goods	Circular No. 1/2011-Cus., dated 4-1-2011
19	Shipping Bills — Conversion of free shipping bills to	Circular No. 36/2010-Cus.,

	Advance Authorisation/DEPB/Drawback shipping bills and from one export promotion scheme to another — Clarifications	dated 23-9-2010
20	Sugar exports against raw sugar imported under Advance Authorisation not permitted without release order of Sugar Directorate	Circular No. 32/2010-Cus., dated 31-8-2010
21	Footwear having uppers of combination of leather and synthetic/textile material — Classification under Drawback schedule	Circular No. 2/2009-Cus., dated 15-1-2009
22	Export duty — Computation of value therefor	Circular No. 18/2008-Cus., dated 10-11-2008
23	Cess on export of agro products — Clarifications	Circular No. 5/2008-Cus., dated 12-3-2008
24	Carpets and floor coverings having mixed composition — Classification under Drawback Schedule	Circular No. 2/2008-Cus., dated 10-1-2008
25	Exports — Customs Valuation Rules — Clarifications	Circular No. 37/2007-Cus., dated 9-10-2007
26	Confiscation of goods imported without a valid license — Re-export not permissible	Circular No. 748/64/2003-CX., dated 24-9-2003

### 3. JNCH STANDING ORDERS

1	Examination in cases of re-export of goods where notification benefit under Notification No. 158/95-Cus., dated 14.11.1995 or Notification No. 153/94-Cus., dated 13.07.1994 has been claimed under the supervision of the AC/DC, Export	JNCH Standing Order No.16/2016, dated 15.02.2016
2	Declaration of complete and correct description of goods	JNCH standing order No 07/2016, dated 03.02.2016
3	Export of Carpets	JNCH standing order No 36/2015, dated 26.08.2015 & 07/2017, dated 07.03.2017  CBEC Board Circular No. 10 dated 30.03.2017
4	Review of E.P. Scheme targets in RMS/Revised role of OOC officers	JNCH standing order No 44/2015, dated 09.10.2015

**4.** Officers should also consider and take requisite action in terms of SIIB(X) Alert Circular No 04/2016, dated 21.09.2016. (Main points reproduced for sake of easy reference)

**1. Man-made Fabrics:** Manmade fabrics are of two varieties, i.e., synthetic fabrics and artificial fabrics.

(a) **Synthetic Fabrics:** The basic material for these fibre is generally derived from coal/ oil distillation process or natural gas. The substances produced by polymerization are either melted or dissolved in suitable solvent and extruded by spinners. The resultant filaments obtained through drawing process from the molecules are called synthetic fibers. Examples of synthetic fibres obtained through chemical synthetic process are polyester, nylon, polyurethane, acrylic, modacrylic etc.

- (b) **Artificial Fabrics:** These are made from organic polymers, extracted from natural raw material by processing (which may include chemical modification). Some examples of artificial fibers are viscose, rayon, cuprammodium rayon, cellulose acetate, protein fibers of ground nut, soya beans, maize etc.

There may be an attempt to mis-classify fabrics as "other woven fabrics of synthetic staple fibres consisting of more than 85% of synthetic staple fibers" under Drawback Head 551502 (dyed). In case of mixed manmade fabrics i.e. where predominant percentage of fabric is polyester, the tendency may be to classify the fabric under Drawback Head 551502, which is for synthetic staple fiber, containing 85% or more by weight with a drawback rate of 8.40% with the cap of Rs. 56/- per Kg. However, in most of the cases where the synthetic staple fiber is less than 85% and the balance is artificial fiber like viscose etc., it may be appropriately classifiable under DBK Head 551506 (dyed), with drawback rate of 7.80% with the cap of Rs.56/- per Kg.

**2.** There may be a case that items like hair pins, curling pins, curling grips and the like, are wrongly classified as 'Imitation Jewellery', under Drawback head 7117, claiming higher rate of drawback i.e. 4.60% or 7%, as the case may be. However, the same may be correctly classifiable under Drawback head 961599 @1.90%, without any cap restriction.

**3.** There may be cases where wash basins of stainless steel are mis-classified under DBK head 732399 (other items of steel) @ 9%, with a cap of Rs.18/- per kg. as kitchen utensils. However, there is a specific entry for sanitary ware (wash basins) of steel under DBK head 7324 @ 7% with a cap of Rs.25/- kg.

**4.** There may be cases where "sarees with embroidery with dominating of stone work by weight" are mis-classified under Drawback head 5810 01/5810 02/ 5810 03 @8%/ 8.4 / 7.8 % with a cap of Rs. 690, Rs.100/- and Rs.85/- per kg. respectively, whereas they may be appropriately classifiable under 581099 (other) @ 5% with a cap of Rs.50/- per kg.

**5.** There have been cases in the past where exporters have declared two piece *night dresses* under Drawback head 610401, as ladies suits with very higher cap values, varying between Rs.170 to Rs.330, whereas these items appeared to be correctly classifiable under drawback head 6108, where the cap values are very much lower (varying from Rs.15/- to Rs.43/- depending on the materials used for the articles).

**6.** There are cases where ladies dresses/ ensembles composed of the same fabric material are classifiable under DBK head 620403/ 620404, with very higher cap values, varying between Rs.44 to Rs.110, when the upper and lower pieces of a set are made of different materials, they should not be classified as ensembles and such ladies dresses i.e. kurta and salwar made of different fabrics, should be classified under DBK head 621105.

**7.** Babies garments are correctly classifiable under DBK head 6111 with very modest cap values varying from Rs.33/- to Rs.40/-. However, there are cases where exporters have misclassified these goods as boys/ girls dresses or suits etc. which have higher cap values.

**8.** Pillows and quilts filled with polypropylene / polyfill are correctly classifiable under DBK head 940401 @ 9.3% with cap of Rs.105/- per Kg. However, pillows and quilts etc filled with cotton may be misclassified by some exporters under the same classification. These items should be correctly classified under DBK head 940499 (others) @ 5% with a cap of Rs.20/- per Kg.

**9.** It is often noticed that the exporters of carpet are declaring the size of carpets in square feet and the same numerical figure is also shown as Drawback quantity resulting



in disbursement of high amount of Drawback by 900%. This happens because of the fact that the eligible unit for drawback is sq. meter. Care should be taken in case of export of carpets, the drawback quantities should be entered in square meter to eliminate the possibility of higher drawback disbursement.

**10.** In case of fabric, the UQC is often wrongly mentioned as 'Meter', whereas the correct UQC for fabric is 'Sq. Meter'.

**11.** The officers who are entrusted with responsibility of examination/ assessment of shipping bill, should ensure that the first four digit of the RITC no. has been aligned with the first four digit of the drawback serial no. They should also ensure that the goods are classified properly before deciding upon applicable drawback serial no. They should also ensure that the UQC is correctly furnished, so that there is no chance of claim of undue drawback due to wrong UQC. During examination/ assessment, the goods are to be classified first into various headings accordingly to Section Notes and Chapter Notes of the Customs Tariff/ ITC (HS) and thereafter drawback serial is accordingly to be determined.

**12.** Above said illustration has been given as guidance on the basis of interpretation as existed at the time of issuance of Standing Order/Alert Circular. However, the officer should refer to updated legal position in respect of the above paras & other instructions issued from time to time.

## ANNEXURE-B

Report period (MM/YYYY) :

Sr. No.	Shipping Bill No. & Exporter	Date	Queue in which pending at the time S/B was purged	Whether any query was raised by the assessing officer	Whether verification of assessment was complete	Whether any changes were made by the assessing officer/s	If reply to column 7 is yes, then details of changes made.	Whether the goods were exported at later stage under any other shipping bills	If reply to column 9 is yes, then the Shipping Bill No. and Date
1	2	3	4	5	6	7	8	9	10