



CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS

Dept. of Revenue, Ministry of Finance, Government of India

DGoS, Hotel Samrat, Chanakyapuri, New Delhi - 110021

Date: July 31st, 2020

Advisory No: 25/2020

Head: Turant Customs

Issued by: DGoS, ICES

Subject: Implementation of Phase II of the Faceless Assessment

In pursuance of Board's Circular 34/2020 - Customs dated 30.07.20, the phase II of faceless assessment for specified groups with Chennai, Bengaluru, Delhi and Mumbai I/II/III Customs zones will begin on 03.08.2020. Board's Instruction no 09/2020 - Customs dated 05.06.20 has elaborated the procedure to be followed. The procedure to be followed in ICES remains the same as was followed in the pilots for faceless assessment. In Delhi, Chennai and Bengaluru zones, only additional groups have been added and all three have been bunched together for these groups. Since locations in Mumbai zones become part of the faceless assessment for the first time, different facets of it in ICES are detailed below:

- 1. Site and Role allocation:** For faceless assessment group (FAG), new roles have been created in ICES – VAO (for the appraiser of the FAG) and VDC (for the AC/DC of the FAG). Officers from the select sites may be nominated by order for the faceless assessment group. In Delhi, Bengaluru and Chennai zone, the faceless assessment groups shall continue at same. In addition to the existing officers of the FAG, officers will have to nominated for the newly introduced groups (Group 3 and 5B for Bengaluru, Group 5B for Chennai and Group 5, 5A and 3 for Delhi). For Mumbai Zones, the sites with Faceless Assessment Group can be INBOM1, INBOM4 and INNSA1 for Group 2A. Respective System Managers may allot VAO and VDC roles to the nominated officers at these sites. The group allocation for these officers can also be done from AND role like it is done for other appraising roles. Ideally, the officers nominated for virtual assessment should not have the local assessment roles.
- 2. Functionalities in VAO and VDC Roles –** The functionalities are similar to the existing APR and ACL roles. Query can be raised by faceless group, can be replied to online through icegate, and amendments too can be filed online. Amendments filed before the assessment is complete will also come to come to the FAG officers for approval. Facility of eSanchit can be used for submission of all the relevant supporting documents. Functionalities other than assessment like Section 48 approval, Single Window Recall,



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Bond Management, OOC Cancellation etc. will continue to be with the port of Import only and will not be available in these new roles.

3. **Administrator Role:** Additionally, a role VDN has been created which can be allotted to the JC/ADC in-charge of FAG. The option to push a Bill of Entry 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 recall a Bill of Entry from FAG to the Port of Import is available in the ADN role at the Port of Import. Both, the recall as well as push functionalities should be used only in exceptional scenarios and with due approval of the respective JC/ADC or (Pr) Commissioner as explained in the Instructions. Further, the facility to reallocate BEs from one officer to another officer is available in the VDN role
4. **Examination:** As elaborated in the Instructions, the faceless BEs after first check examination will come back to the FAG only for completion of assessment. However, any recall or reassessment after Second Check assessment will be done only at the port of Import. It has been noticed during the pilot run that the BEs are marked by the Examination officers at the Port of Import incorrectly to the Assessment Groups at times. The examination officers in your respective Ports of Import may be guided that First Check BEs of Faceless assessment groups may be marked back only to VAO/VDC after examination with detailed examination report to effectively assist the FAG in assessment. Similarly, if any BE is to be sent back after second check examination, the same may be marked only to the assessment group at the Port of Import, i.e. APR as provided in instructions.
5. **Monitoring:** Pendency reports and dashboards have been made available in the COM role for the commissioners to monitor pendency and processing of Bills of Entry assigned by the System to the FAG under their jurisdiction. A virtual dashboard is also provided where status of BEs pertaining to their jurisdiction but assigned to FAG at any port can be seen. Status reports are available in VDN and VDC roles also for the FAG officers to take action accordingly.

Difficulties, if any, may be emailed to saksham.seva@icegate.gov.in with the subject line - "Faceless Assessment Phase II -----" and a copy marked to team.ices@icegate.gov.in