DISCLOSURE UNDER SECTION4(1)(b) OF RIGHT TO INFORMATION ACT,2005

1 ORGANIZATION AND FUNCTION

1.1 PARTICULARS OF ITS ORGANIZATION, FUNCTIONS AND DUTIES [Section 4(1)b(ii)]:

i. NAME AND ADDRESS OF THE ORGANIZATION: -

Office of The Chief Commissioner of Customs, C.R.Building, Queen's, Road, Bengaluru – 560 001.

ii. HEAD OF THE ORGANIZATION: -

Ashish Chandan, Chief Commissioner of Customs, Bengaluru Customs Zone

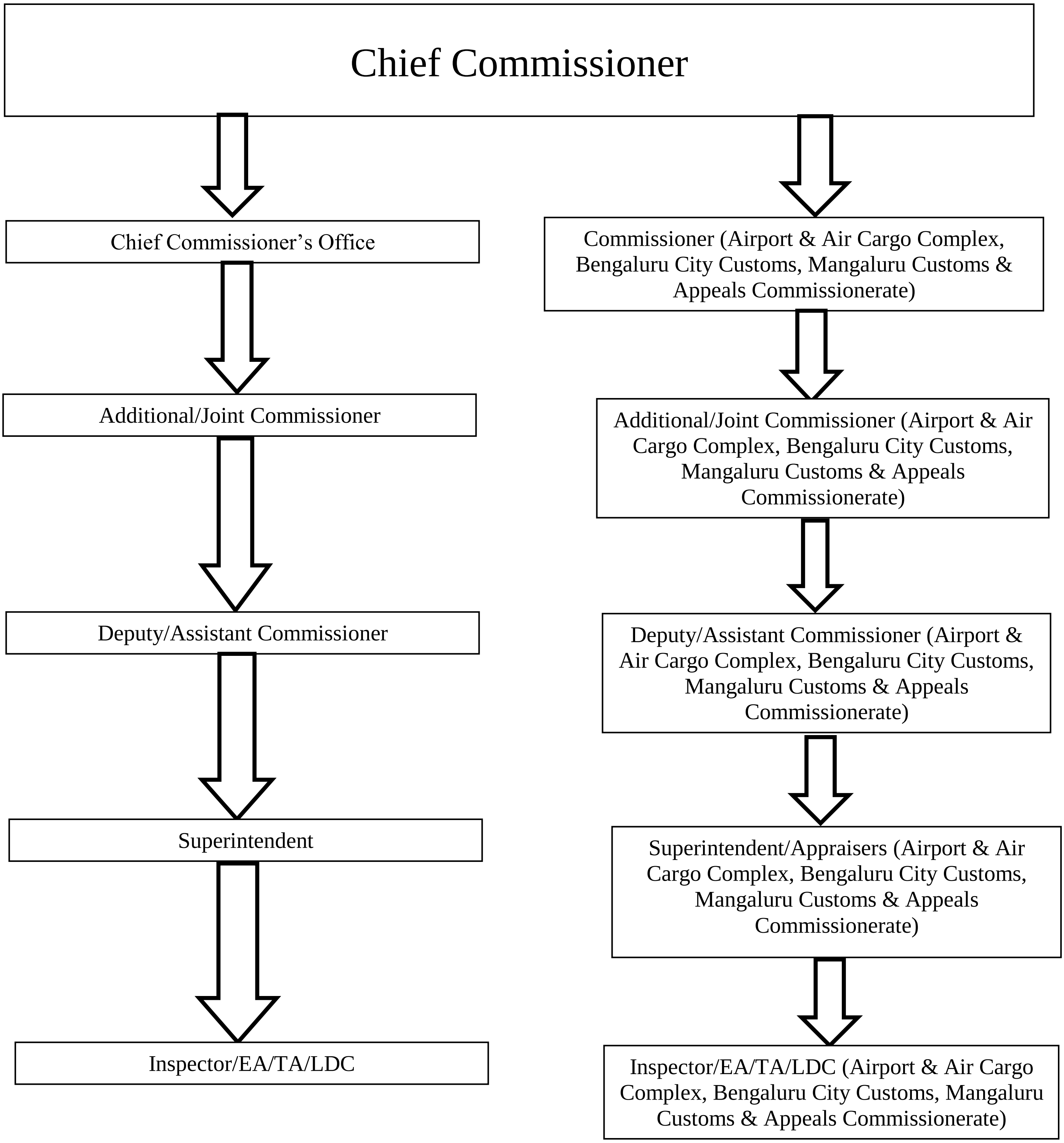
iii. VISION, MISSION AND KEY OBJECTIVES: -

To carry out the mission of CBIC to administer Customs laws aimed at: -

- realizing the revenues in a fair, equitable & efficient manner;
- simplification of procedures, streamlining its online application and taking forward the benefits to the trade & industry by enhancing compliance
- Setting up of institutional framework for identification of Best Practices in Customs, for pan India application and extending online application of such initiatives at National level.
- administering the Government's economic, tariff and trade policies with a practical and pragmatic approach;
- facilitating trade and industry by streamlining & simplifying Customs processes and helping Indian businesses to enhance their competitiveness;
- creating a climate for voluntary compliance by providing guidance and building mutual trust;
- Combating duty evasion and frauds in an effective manner.

iv. FUNCTIONS AND DUTIES: -

The Bengaluru Customs is a Central Government organization working under Central Board of Indirect Taxes & Customs_(CBEC), Department of Revenue, Ministry of Finance, Government of India. The Bengaluru Customs is entrusted to monitor the work of levy and collection of Customs Duty being performed by Three Customs Commissionerates having their offices in Bengaluru and Mangalore Karnataka. It also has One Appeal Commissionerate having their offices at Bengaluru. The Chief Commissioner of the Zone has the administrative control over the entire zone.


Chief Commissioner
Chief Commissioner's Office
Additional/Joint Commissioner
Deputy/Assistant Commissioner
Superintendent
Inspector/EA/TA/LDC
Commissioner (Airport & Air Cargo Complex, Bengaluru City Customs, Mangaluru Customs & Appeals Commissionerate)
Additional/Joint Commissioner (Airport & Air Cargo Complex, Bengaluru City Customs, Mangaluru Customs & Appeals Commissionerate)
Deputy/Assistant Commissioner (Airport & Air Cargo Complex, Bengaluru City Customs, Mangaluru Customs & Appeals Commissionerate)
Superintendent/Appraisers (Airport & Air Cargo Complex, Bengaluru City Customs, Mangaluru Customs & Appeals Commissionerate)
Inspector/EA/TA/LDC (Airport & Air Cargo Complex, Bengaluru City Customs, Mangaluru Customs & Appeals Commissionerate)

v. Any other details – the genesis, inception, formation of the department and the HoDs from time to time as well as the committees / Commissions constituted from time to time have been dealt–

The Government of India has implemented Goods and Service Tax (GST) w.e.f 01.07.2017. GST is a single tax on supply of goods &services which replaces the existing indirect taxes levied by both Centre and States. Central Board of Excise and Customs (CBEC) has been renamed as Central Board of Indirect Taxes and Customs(CBIC).

1.2 POWERS AND DUTIES OF OFFICERS AND EMPLOYEES [Section 4(1)b(ii)]: -

The powers and duties of the officers are defined in the Customs Act, 1962 and the Rules made there under, which are available in public domain.

(i) Powers and duties of officers (administrative, financial and judicial):

1. **Chief Commissioner of Customs**: The Chief Commissioner is the Administrative Head of the Zone. She/he shall oversee collection of targeted revenue every year and shall report to the Central Board of Indirect Taxes & Customs (CBIC). She/he exercises control over the 3 Commissioners of Customs in the zone as well as Commissioner (Appeal) coming under the above zone.

2. **Additional/Joint Commissioner of Customs**: An officer in the rank of Additional Commissioner of Customs is deployed in Chief Commissioner's office. She/he assists the Chief Commissioner in all matters. She/he supervises and has control over all the staff working in the Chief Commissioner's office.

3. **Deputy/Assistant Commissioner/Chief Accounts Officer**: Officers in the rank of Deputy/Assistant Commissioner of Customs are deployed in Chief Commissioner's office. They assist the Chief Commissioner and Additional Commissioner in matters allotted to him/her. She/he supervises and has control over the sections allocated to him/her.

- i. Establishment
- ii. Vigilance & Public Grievance Section.
- iii. Headquarters Administrative Correspondence Section
- iv. Technical Section (Preventive & Appraising)
- v. Review Section (Preventive & Appraising)
- vi. Audit Section including C&AG issues.
- vii. Statistics Section.
- viii. Official Language Implementation Committee.
- ix. General

(ii) Powers and duties of the other employees:

4. **Superintendent/Appraiser of Customs**: Officers in the rank Superintendent of Customs are deployed in Chief Commissioner's office. She/he assists the Chief Commissioner, Additional Commissioner, Deputy/Assistant Commissioner of Customs in matters allotted to him/her. She/he supervises and has control over the work and Officers allocated to him/her.

5. **Inspector/Executive Assistant/Tax Assistant of Customs:** Officers in the rank of Inspector / Administrative Officer /Executive Assistant/Tax Assistant of Customs are deployed in Chief Commissioner's office. She/he assists the Chief Commissioner, Additional Commissioner, Deputy/Assistant Commissioner / Chief Accounts Officer, Superintendent of Customs in matters allotted to him/her.

(iii) Rules/orders under which powers and duties are derived : The Powers and duties are derived from The Customs Act 1962 and Manual of Office Procedure are followed for discharge of functions.

(iv) Rules/orders under which powers and duties are exercised: The Powers and duties are exercised from The Customs Act 1962 and Manual of Office Procedure are followed for discharge of functions.

(v) Work allocation: The Chief Commissioner shall oversee the collection of targeted revenue every year and shall report to the Central Board of Indirect Taxes & Customs(CBIC). She/he exercises control over the Principal Commissioner/Commissioners of Customs in the zone as well as Commissioners (Appeal) coming under the above zone. She/he has administrative control over service matters of Group-B & Group-C officers working in Bengaluru Zone, Karnataka.

The Chief Commissioner is assisted by the Additional Commissioner of Customs who in assists the Chief Commissioner in all matters supervises and has control over all the staff working in Chief Commissioner's office.

The Deputy / Assistant Commissioner of Customs assists the Chief Commissioner and Additional Commissioner in matters allotted to him/her, supervises and has control over the sections allocated to him/her:

i. Establishment
ii. Vigilance & Public Grievance Section.
iii. Headquarters Administrative Correspondence Section
iv. Technical Section (Preventive & Appraising)
v. Review Section (Preventive & Appraising)
vi. Audit Section including C&AG issues.

vii. Statistics Section.
viii. Official Language Implementation Committee.
ix. General.

The Superintendent and Inspector/ Chief Accounts Officer/ Executive Assistant/Tax Assistant of Customs are deployed in Chief Commissioner's office as is the Principal Chief Commissioner, Additional Commissioner, Deputy/Assistant Commissioner in matters allotted to him/her.

1.3 PROCEDURE FOLLOWED IN DECISION MAKING PROCESS [Section 4[(1)b(iii)]:

(i) Process of Decision Making–Identify key decision making points: Office of the Chief Commissioner of Customs is primarily an administrative/monitoring unit. It monitors the activities of Executive Commissionerates and Appeal Commissionerates falling under the zone.

(ii) Final Decision-Making Authority: Each Commissionerate is headed by a Commissioner who is the final decision making authority with regard to disputes regarding levy of Customs and collection of Customs duty and other related matters in his/her jurisdiction.

(iii) Related provisions, acts, rules etc.: The procedure followed by the officers in the decision making process and different aspects of supervision, accountability for taking decisions are outlined in the Customs Preventive Manual, Customs Appraising Manual, the Adjudication Manual, Audit Manual, etc. The procedure indicated in Manual of Office Procedure (MOP) is also followed for decision-making.

(iv) Time limit for taking decisions: Time limit for taking decisions is outlined in the Customs Manual, the Adjudication Manual, Audit Manual etc.

(v) Channel of supervision and accountability: Commissionerates are supervised by Commissioners. The Commissioner is assisted by Additional/Joint Commissioners and other officers in the Commissionerate Headquarters office. There are subordinate field formations viz. various sections / Units which are supervised by a Deputy/Assistant Commissioner. The overall control of the Zone is vested with the Chief Commissioner.

1.4 NORMS FOR THE DISCHARGE OF ITS FUNCTIONS[Section4[(1)b(iv)]:

(i) Nature of functions/ services offered: To carry out the mission of CBIC to administer Customs laws, aimed at: -

- Setting up of institutional framework for identification of Best Practices in Customs, for pan India application and extending online application of such initiatives at National level.
- Simplification of procedures, streamlining its online application and

taking forward the benefits to the trade & industry by enhancing compliance.

- realizing their venues in a fair, equitable & efficient manner;
- administering the Government's economic, tariff and trade policies with a practical and pragmatic approach;
- facilitating trade and industry by streamlining & simplifying customs processes and helping Indian businesses to enhance their competitiveness;
- creating a climate for voluntary compliance by providing guidance and building mutual trust;
- Combating revenue evasion and frauds in an effective manner.

(ii) **Norms/standards for functions/service delivery:** The said objectives are sought to be achieved by:

- Enhancing the use of information technology;
- Streamlining the procedures;
- Encouraging voluntary compliance;
- Evolving cooperative initiatives.

(iii) **Process by which these services can be accessed :** Contact Information of Officers of all Commissionerates available in Customs Website www.bangalorecustoms.gov.in

(iv) **Time-limit for achieving the targets:** Time limits for taking decisions are outlined in the Customs Preventive and Appraising Manual, the Adjudication Manual, Audit Manual, etc.

(v) **Process of redress of grievances:** The aggrieved citizens may submit their grievances online through CPGRAM Portal for speedy and favorable redressal at https://pgportal.gov.in or by any other mode.

The grievances received are examined by the Section dealing with the matter and if found genuine necessary action for redressal of the same is taken accordingly by the competent authority. If the grievance pertains to the other Commissionerates under the jurisdiction of this office, the same are forwarded for their comments or necessary action and final decision is taken based on the verification report received from the respective Commissionerate. Decision on the grievances is conveyed to the CPGRAM portal or by Post, from where the same is received.

1.5 RULES, REGULATIONS, INSTRUCTIONS, MANUALS AND RECORDS, HELD BY THE ORGANIZATION OR UNDER ITS CONTROL OR USED BY ITS EMPLOYEES FOR DISCHARGING ITS FUNCTIONS[Section4[(1)b(v)]:

(i) **Title and nature of the record/manual/instruction:**

The main statutes which are related to the levy and collection of Customs duty are:

- CustomsAct,1962
- CustomsTariffAct,1975
- TheCentralExciseAct,1944
- National Calamity Contingent Duty (Section 136 of the Finance Act, 2001 (14 of2001)
- Education Cess (Chapter VI of the Finance Bill, 2004)
- Additional Duties of Customs (Goods of Special Importance) Act,1957
- Provisional Collection of Taxes Act, 1931
- CGST Act, 2017; IGST Act 2017; UGST Act 2017
- Foreign Trade (Development and Regulation) Act,1992
- Foreign Exchange Management Act, 2000.
- The Drugs and Cosmetics Act, 1940.
- Food Safety and Standards Act, 2006.
- The Arms Act,1959
- The Narcotic Drugs and Psychotropic Substances Act, 1985.
- The Indian Explosives Act, 1884
- The Dangerous Drugs Act, 1930
- DestructiveInsectsandPestsAct,1914.

(ii) **List of Rules, regulations, instructions manuals and records:**

Rules:

- The Custom(Appeals) Rules, 1982
- The Baggage Rules,2016
- The Customs and Central Excise Duties Drawback Rules, 2017
- Re-Export of Imported Goods (Drawback of Customs Duties) Rules, 1995
- The Customs (Settlement of Cases) Rules,2001
- Customs Valuation (Determination of Price of imported Goods)Rules,2007
- Customs Valuation (Determination of Value of Export Goods)Rules,2007
- Customs (Advance Rulings) Rules,2002
- Foreign Privileged Persons (Regulation of Customs Privileges) Rules, 1957
- Customs (Compounding of Offence) Rules,2005
- Consumer Welfare Fund Rules,1992
- The Customs, Excise & Service Tax Appellate Tribunal (Procedure) Rules, 1982.
- Customs (Attachments of Property of Defaulters for Recovery of Government Dues) Rules, 1995
- Notice of Short-Export Rules, 1963
- Customs and Central Excise Duties Drawback Rules, 1995
- Specified Goods (Prevention of Illegal Export) Rules, 1969
- Customs Tariff (Determination of Origin of Goods under the Agreement on SAARC Preferential Trading Arrangement) Rules,1995
- Notified Goods (Prevention of Illegal Import) Rules,1969
- CGST Rules 2017; IGST Rules 2017

- Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996.
- Customs (Publication of Names) Rules,1975
- Customs (Settlement of Cases) Rules,2007
- Customs Tariff (Identification and Assessment of Safeguard Duty) Rules, 1997
- Customs Tariff (Transitional Product Specific Safeguard Duty), Rules 2002
- Foreign Trade (Regulation)Rules,1993
- Foreign Trade (Exemption from Application of Rules in certain cases) Order 1993.
- Notice of Short Export Rules,1963
- Customs Tariff (Identification, Assessment and Collection of Countervailing Duty on Subsidized Articles and for Determination of Injury) Rules, 1995
- Customs Tariff (Identification, Assessment and Collection of Anti-Dumping Duty on Dumped Articles and for Determination of Injury) Rules, 1995
- Intellectual Property Rights (Imported Goods) Enforcement Rules, 2007

Regulations:

- Sea Cargo Manifest and Transshipment Regulations,2018 [English]
- Customs (Finalization of Provisional Assessment) Regulations,2018 [English]
- Customs Audit Regulations,2018 [English]
- Customs Brokers Licensing Regulations, 2018 [English]
- Warehouse (Custody and Handling of Goods) Regulations,2016 [English]
- Special Warehouse Licensing Regulations, 2016[English]
- Special Warehouse (Custody and Handling of Goods)Regulations, 2016 [English]
- Private Warehouse Licensing Regulations,2016[English]
- Public Warehouse Licensing Regulations,2016[English]
- Warehoused Goods (Removal) Regulations,2016[English]
- Customs Baggage Declaration Regulations,2013[English](42KB)
- Shipping Bill (Electronic Declaration) Regulations,2011
- Customs (Provisional Duty Assessment) Regulations, 2011 [Rescinded vide CBEC Notfn.No.113/2016-Cus (N.T.)dated22/08/2016]
  Replaced by guidelines issued vide Board Circular 38/2016-Cus.dated 22/08/2016,regarding provisional assessment under section 18 of the Customs Act,1962
- On-site Post Clearance Audit at the Premises of Importers and Exporters Regulations,2011
- Bill of Entry (Electronic Integrated Declaration)Regulations,2011
- Courier Imports And Exports (Electronic Declaration And Processing) Regulations, 2010
- Handling of Cargo in Customs Areas Regulations, 2009

- Customs House Agents Licensing Regulations, 2004. Superseded by Customs Brokers Licensing Regulations,2018.
- Special Economic Zones (Customs Procedures) Regulations, 2003 [Rescinded by Notfn.12/2007-Cus(N.T.),dated21-02-2007]
- Courier Imports and Exports (Clearance) Regulations, 1998
- Customs(FeesforRenderingServicesbyCustomsOfficers)Regulations,1998
- Bill of Entry (Electronic Declaration) Regulations, 1995 [Superseded by Bill of Entry (Electronic Declaration) Regulations, 2011]
- Customs Refund Application (Form) Regulations,1995
- Goods Imported (Conditions of Transshipment)Regulations,1995
- Import of Gold and Silver By Passengers (Form of Bill of Entry) Regulations, 1994
- Shipping Bill and Bill of Export (Form) Regulations, 1991
- ATA Carnet (Form of Bill of Entry & Shipping Bill) Regulations,1990
- Project Imports Regulations, 1986
- Customs House Agents Licensing Regulations, 2004. Superseded by Customs Brokers Licensing Regulations,2018
- Bill of Coastal Goods (Form) Regulations, 1976
- Bill of Entry (Forms)Regulations, 1976
- Boat Notes Regulations, 1976
- Export Manifest (Aircraft) Regulations,1976
- Export Manifest (Vessels) Regulations,1976
- Export Report (Form) Regulations,1976
- Import Manifest (Aircraft) Regulations,1976
- Import Report (Form) Regulations,1976
- Shipping Bill for Aircraft Spares Ex-bond Regulations,1975
- Uncleared Goods (Bill of Entry) Regulations,1972
- Levy of Fees (Customs Documents) Regulations,1970
- Baggage (Transit to Customs Stations) Regulations,1967
- Manufacture and other Operations in Warehouse Regulations,1966
- Passenger's Baggage (Levy of Fees) Regulations,1966
- Bonded Aircraft Stores (Procedure) Regulations,1965
- Transportation of Goods (Through Foreign Territory) Regulations,1965
- Customs(Provisional Duty Assessment) Regulations, 1963 [Superseded by Customs (Provisional Duty Assessment) Regulations, 2011]
- Imported Packages (Opening) Regulations,1963
- Imported Stores (Retention on Board) Regulations,1963
- Warehoused Goods (Removal) Regulations,1963

<u>Manuals</u>

- CBIC Manual on Customs Preventive
- CBIC Manual on Customs Appraising
- Customs Manual on Self-Assessment 2011

(iii) Acts/Rules manuals etc.: All these Acts, Rules, Manuals are available in CBIC websitewww.cbic.gov.in.

(iv) Transfer policy and transfer orders– Transfer Policy are uploaded in the website bangalorecustoms.gov.in/bengaluru-zone/.

1.6 CATEGORIES OF DOCUMENTS THAT ARE HELD BY IT OR UNDER ITS CONTROL [Section 4(1)b(vi)]:

(i) Categories of documents:

Office of the Chief Commissioner of Customs being only an administrative/monitoring unit, no specific records are exclusively held by it or under its control. However, the jurisdictional Commissionerates maintain the followings records:

1. Records of revenue realization
2. Records of inspection and audit
3. Records of litigation in Courts
4. Records of litigation in Tribunals
5. Records of vital statistics like Revenue, arrears of
6. Revenue, Provisional assessments, Adjudication, Refunds
7. Records of Offences registered against tax evaders
8. Records of Revenue Recovery
9. Records of Drawback Claims
10. Records of Refunds Claims
11. Records of Vigilance matters
12. Records of Receipts and Expenditure Accounts
13. Records of Service Books
14. Records of Establishment matters
15. Records of Administration
16. Records of Stores & Stationery
17. Records of Welfare matters
18. Records of Audits conducted and discrepancies noted
19. Records of Prosecutions
20. Records of litigation in CAT
21. Records of Departmental Adjudication

(ii) Custodian of documents/categories:

Apart from the administration matters of Chief Commissioner's Office, public grievances, etc, and the issues which are received in Chief Commissioner's Office for information and comments are held by it. Records related to work assigned to concerned Commissionerates are kept in the custody of respective Commissionerates.

1.7 BOARDS, COUNCILS, COMMITTEES AND OTHER BODIES CONSISTING OF TWO OR MORE PERSONS CONSTITUTED AS PART OF PUBLICAUTHORITY[Section4[(1)b(viii)]:

RAC/PGC Meeting: The Regional Advisory Committee/Public Grievance Committee meeting is held every quarter in the Bangalore Customs Commissionerate under the Chairmanship of the Commissioner of Customs, Bangalore. The list of Members of this Committee includes all the community partners like the Trade Associations, Customs House Agents' Association, Steamer Agents' Association, Custodians, STPI, as also some representatives from important Public Sector Undertakings like BEL, ITI etc. The Meeting addresses the issues pertaining to Customs matters. Points to be discussed in the meetings are taken in advance and studied. In addition to clarification given by the department during the meetings, detailed minutes are also issued, which are sent to all the Members (hardcopy) as also posted on the Commissionerate's website (bangalorecustoms.gov.in).

PTFC Meeting: Pursuant to the recommendations of the Kelkar Committee, a Permanent Trade Facilitation Committee was setup in the Bangalore Customs Commissionerate in the year 2003. The Members include all the community partners like the Trade Associations, Customs House Agents' Association, Steamer Agents' Association, Custodians, etc. The specific objective of this meeting is to discuss problems relating to clearance of import and export goods and to find solutions thereto. The meeting is held once every three months. The procedure followed is the same as in other meetings mentioned above. The points are taken in advance for detailed study, discussed during the course of the meeting and clarifications given. Detailed minutes are drawn and circulated amongst the Members (hard copy) and also posted on the Commissionerate' s website (bangalorecustoms.gov.in).

1.8 DIRECTORY OF OFFICERS AND EMPLOYEES [Section 4(1)b(ix)]:

Directory of Key Officers of Chief Commissioner:

Sl. No	**(i)Name of the Officer and Designation**		**Sections Held**	**(ii)Telephone No.**
1	ASHISH CHANDAN	Chief Commissioner	ALL	080-22865109
2	HARISH J.	Additional Commissioner	ADDITIONAL COMMISSIONER (CCO)	080-22860672
3	N. JAYARAM	Assistant Commissioner	CCO-II, CCO-III, CCO-IV	080-22869210
4	S. SHAMA SUNDAR	Assistant Commissioner	CCO-I,CCO- V, CCO-VI	080-22863077
5	SANDHYA C.	Chief Accounts Officer	ACCOUNTS	080-22864475

https://bangalorecustoms.gov.in/contact-us/

1.9 MONTHLY REMUNERATION RECEIVED BY EACH OF ITSOFFICERS AND EMPLOYEES, INCLUDING THE SYSTEM OFCOMPENSATION AS PROVIDED IN ITS REGULATIONS[Section4(1)b(x)]:

(i) List of Employees with Gross monthly remuneration:

The Scale of Pay for Chief Commissioner	:LEVEL 16 of Pay matrix along with applicable allowances

The Scale of Pay for Additional Commissioner	:LEVEL 13 of Pay matrix along with applicable allowances
The Scale of Pay for Joint Commissioner	:LEVEL 12 of Pay matrix along with applicable allowances
The Scale of Pay for Deputy Commissioner	:LEVEL 11 of Pay matrix along with applicable allowances
The Scale of Pay for Assistant Commissioner/Chief Accounts officer	:LEVEL 10 of Pay matrix along with applicable allowances
The Scale of Pay for Superintendent/ Sr. Private Secretary	:LEVEL 8/9 of Pay matrix along with applicable allowances
The Scale of Pay for Administrative Officer/Private Secretary/Inspector	:LEVEL 7 of Pay matrix along with applicable allowances
The Scale of Pay for Executive Assistant / Steno (Gr-I)	:LEVEL 6 of Pay matrix along with applicable allowances
The Scale of Pay for Tax Assistant/ Steno (Gr-II)	:LEVEL 4 of Pay matrix along with applicable allowances

(ii) https://bangalorecustoms.gov.in/contact-us/

(iii) System of compensation as provided in regulations:

There is no system for compensation.

1.10 NAMES, DESIGNATIONS AND OTHER PARTICULARS OF PUBLIC INFORMATION OFFICERS [Section 4[(1)b(xvi)] :

(i)Name & Designation of the Officer		**(ii)Address, Telephone No. & email ID**
Harish J., ADC	First Appellate Authority, CCO	Office of the Chief Commissioner of Customs. Bengaluru Customs Zone Annexe Building, 4th Floor, C.R. Building, Queens Road, Bengaluru-560001 Telephone No.080-22860672 Ext No 417, dr.harish@nic.in
N. JAYARAM, Assistant Commissioner	CPIO , CCO	Office of the Chief Commissioner of Customs. Bengaluru Customs Zone, Annexe Building, 4th Floor, C.R. Building, Queens Road, Bengaluru-560001, Telephone No.080-22860672 Ext No 364, n.nj.g029201@gov.in
REVATI V BHATT, Superintendent	CAPIO, CCO	Office of the Chief Commissioner of Customs. Bengaluru Customs Zone, Annexe Building, 4th Floor, C.R. Building, Queens Road, Bengaluru-560001,

		Telephone No.080-22860672 Ext No 445 revathib.g029401@gov.in

1.11 NO. OF EMPLOYEES AGAINST WHOM DISCIPLINARY ACTION HAS BEEN PROPOSED/TAKEN [Section 4(2)]:

No. of employees in CC office against whom disciplinary action has been taken

(i) **Pending for Min penalty or major penalty proceedings–00**

(ii) **Finalized for Min penalty or major penalty proceedings–00**

1.12 PROGRAMMES TO ADVANCE UNDERSTANDING OF RTI[Section26]:

(i) **Educational Programmes:** Training on RTI related subjects are conducted by NACIN.

(ii) **Efforts to encourage public authority to participate in these programmes:** Officers are nominated for training on RTI related subjects which are conducted by NACIN.

(iii) **Training of CPIO/APIO:** All trainings are conducted by NACIN.

(iv) **Update & publish guidelines on RTI by the Public Authorities concerned:** Not applicable.

1.13 TRANSFER POLICY AND TRANSFER ORDERS [F.No.1/6/2011-IRdt. 15.4.2013]:

Transfer Policy and Transfer Orders are uploaded in the Bengaluru Customs website (under Officer Orders tab) https://bangalorecustoms.gov.in/bengaluru-zone/.

2. BUDGET AND PROGRAMME

2.1 BUDGET ALLOCATED, INDICATING PARTICULARS OF ALL PLANS, PROPOSEDEXPENDITURES AND REPORTS ON DISBURSEMENTS MADE [Section 4(1)b(xi)] :

The budget allocated to each of its agency, indicating the particulars of all plans, proposed expenditures and reports on disbursements made:

BUDGET ALLOCATION,FUNDS SANCTIONED AND EXPENDITURE DETAILS

(Rs. In Thousands)

Sl. No.	Object Head	Sanction Grant 2025-26	Expenditure 31.03.20	Sanction Grant 2023-24	Expenditure 31.03.2	Sanction Grant 2024-25	Expenditure 31.03.2

			26		024		025
		2025-26		2023-24		2024-25	
	1	2	3	4	5	6	7
1	Salaries	447000	444056	452000	454262	461077	460961
2	Wages	718	718	1856	1816	1784	1783
3	Reward to Officers			-	-	-	-
	Reward to Informers			-	-	-	-
	Total Reward	13630	13626	18500	18301	26000	25783
4	Over Time Allowance			-	-	-	-
5	Medical Treatment	5000	4952	3500	3633	6500	6497
6	Domestic Travel Expenses	10655	10636	7000	6978	8500	8499
7	Foreign Travel Expenses	0	0	44	44	66	66
8	Office Expenses (General)*			-	-	-	-
	Office Expenses (MV)			-	-	-	-
	Office Expenses (Lab)			-	-	-	-
	O.E1% Scheme			-	-	-	-
	Total Expenses	44400	44373	*30000*	30121	37000	36930
9	Rent, Rates & Taxes	44700	43817	2000	2000	7300	7300
10	Publications	100	89	100	64	100	100
11	Other Admn Exp.			-	-	-	-

12	Advt. Publicity	44	43	142	80	28	28
13	Professional Services	3700	3653	2500	2925	3500	3495
14	Contribution	0	0	0	0	0	0
15	Secret Service Expenses	1300	1300	1000	1230	1200	1200
16	Other Charges	0	0	0	0	-	-
17	Offices Expenses (Swachhta)	4600	4599	1200	997	2900	2897
18	Information Technology	5570	5464	6100	2446	5300	5261
	Total			525942	524897	561255	560800

19	Minor Works	4257	4257	3619	3618	2265	2197
20	Grant-in-aid	0	0	50	50	55	55
	Grand Total			529611	528565	-	-
21	4059			-	-	-	-
22	4076	-	-	-	-	-	-
23	4216/2216			536	536	-	-
	Total			530147	529101	563575	563052

2.2 FOREIGN AND DOMESTIC TOURS [F.No.1/8/2012-IRdt.11.9.2012]:

(In thousands)							
Sl.No.	Object Head	Sanction Grant 2025-26	Expenditure 31.03.2026	Sanction Grant 2023-24	Expenditure 31.03.2024	Sanction Grant 2024-25	Expenditure 31.03.2025
		2025-26		2023-24		2024-25	
	1	2	3	4	5	6	7
1	Domestic Travel Expenses	10655	10636	7000	6978	8500	8499
2	Foreign Travel Expenses	0	0	44	44	66	66

(i) **Foreign and Domestic Tours by Ministries and Officials of the rank of Joint Secretary to the Government and above, as well as the heads of the Department –**
Not Applicable

(ii) **Information related to Procurements:**

a. **Notice/tender enquires, and corrigenda**–Not Applicable.

b. **Details of the bids awarded comprising the names of the suppliers of goods/ services being procured** –All the procurements are being made through GeM (Government e- Market portal). The details regarding floating tender/bids would be available in Commissionerate website.

c. **The works contracts concluded in any such combination of the above**- Not Applicable.

d. **The rate /rates and the total amount at which such procurement or works contract is to be executed** -Not Applicable.

2.3 MANNER OF EXECUTION OF SUBSIDY PROGRAMMES, INCLUDING THE AMOUNTS ALLOCATED AND THE DETAILS OF BENEFICIARIES OF SUCH PROGRAMMES [Section4(1)b(xii)]:

i. **Name of the programme of activity –**There is no subsidy program in Chief Commissioner's Office.
ii. **Objective of the programme-** Not Applicable.
iii. **Procedure to avail benefits-** Not Applicable.
iv. **Duration of the programme/Scheme-**Not Applicable.
v. **Physical and financial targets of the programme-**Not Applicable.

2.4 Nature/Scale of Subsidy/Amount allotted- Not Applicable.

i. **Eligibility criteria for grant of subsidy –**Not Applicable.
ii. **Details of beneficiaries of subsidy programme (number, profile etc) –** Not Applicable.

2.5 DISCRETIONARYAND NON-DISCRETIONARY GRANTS [F.No. 1/6/2011-IRdt. 15.04.2013]:

i. **Discretionary and non-discretionary grants /allocations to State Govt./NGOs/other institutions:**

There are no discretionary and non-discretionary grants.

ii. **Annual accounts of all legal entities who are provided grants by public authorities:**

Not Applicable.

2.6 PARTICULARS OF RECIPIENTS OF CONCESSIONS, PERMITS OR AUTHORIZATIONS GRANTED BY THE PUBLIC AUTHORITY [Section 4(1)b(xiii)] :

(i) **Concessions, permits or authorizations granted by public authority:**

There are no concessions, permits or authorizations available in generic sense of the term.

(ii) **For each concession, permit or authorization granted:**

a. Eligibility Criteria-Not Applicable.
b. Procedure for getting the concession/grant/or permits of authorizations – Not Applicable.
c. Name and address of the recipients given concessions/permits or authorizations – Not Applicable.
d. Date of award of concessions/permits of authorizations- Not Applicable.

2.7 CAG & PAC paras [F.No.1/6/2011-IRdt.15.4.2013]:

CAG and PAC paras and the action taken reports (ATRs) after these have been laid on the table of both houses of the parliament:

Pending paras of the Zones are as under:

SL No.	Subject	Para No.	Annexure / Appendix / Statement Number of audit note	issue involved
1	2	3	4	5
1	Compliance Audit Report No.12 of 2014 for the year ended March 2013 - Import General manifest and Export General manifest	7.20.2	Appendix 50	Non-levy of penalty for late filing of IGMs
2	Compliance Audit Report No.12 of 2014 for the year ended March 2013 - Import General manifest and Export General manifest	7.20.5	Appendix 53	Non issue or delays in issue of letters of calls
3	Chapter-III - 'Re-export of Imported goods / re-imported goods ' Compliance Report No.5 of 2016	3.7	Annexure -A (67 bonds) (ACC)	Pendency of Bond finalization
4	Chapter-II “Provisional Assessment (Customs) AR 5 of 2016	2.5.2	-	Audit noticed deficiencies in the provisional assessment monitoring system under ICES 1.5 version
5	Chapter-II “Provisional Assessment (Customs) AR 5 of 2016	2.5.3	-	Systemic lacunae and poor quality of data maintained by CBEC on Provisional Assessments
6	Chapter-II “Provisional Assessment (Customs) AR 5 of 2016	2.29	-	Delay in completion of investigation and finalisation of assessment by Special Valuation Branch (SVB)
7	Project Import (Customs) CTH9801 A.R.No.42 of 2016 - Performance Audit	5.4		Delay/non-finalisation of project contracts
8	Project Import (Customs) CTH9801 A.R.No.42 of 2016 - Performance Audit	6.2(iii)	Annexure ZB	Mis-match in Commissionerate database;

9	Project Import (Customs) CTH9801 A.R.No.42 of 2016 - Performance Audit	6.3.1	-	submission of BG/BOND
10	Compliance Audit Report No. 05 of 2016 (Customs), Chapter IV - Audit Para 4.9 to 4.9.6 - (Draft Audit Para No. 124) of Audit Report No. 05 of 2016 (Customs)	4.9.4	-	Pendency of cases in SVB
11	Compliance Audit Report No. 05 of 2016 (Customs), Chapter IV - Audit Para 4.9 to 4.9.6 - (Draft Audit Para No. 124) of Audit Report No. 05 of 2016 (Customs)	4.9.5(iv)	-	Pendency of cases in SVB
12	Chapter-II of CAG Report no. 1 of 2017 on "Recovery of Arrears (Customs)"	2.10.3	Annexure-12	(i) Improper certificate action under section 142 (1) (c) of the Customs Act
13	Chapter-II of CAG Report no. 1 of 2017 on "Recovery of Arrears (Customs)"	2.11.1	Annexure-12	Inaction by the department to trace out defaulters
14	Audit Report No.41 of 2017, Para No.2.1.3 (DAP 90/2016-17) - Misuse of credit of duty scrips in EDI and Non EDI ports - Report in Formats X, A, Y, B & Z relating to scrips listed in two excel formats relating to EDI and Non EDI ports	2.1.3	Ann.1 of PAC letter dated 16.12.2024	Misuse of credit of duty scrips in EDI and Non EDI ports
15	Performance Audit Report on Performance of Inland Container Depots (ICDs) and Container Freight Stations (CFSs)–Report No.16 of 2018. {Selection by the Committce on Public Accounts for 2026-27}	4.2	-	Non-availability of specified demarcated areas. ICD Desur : Action for denotification of ICD Desur has been initiated.
16	Performance Audit Report on Performance of Inland Container Depots (ICDs) and Container Freight Stations (CFSs)–Report No.16 of 2018. {Selection by the Committce on Public	4.3	-	Non-availability of space for storing hazardous goods - ICD Desur, Belgaum

	Accounts for 2026-27}			
17	Performance Audit Report on Performance of Inland Container Depots (ICDs) and Container Freight Stations (CFSs)–Report No.16 of 2018. {Selection by the Committce on Public Accounts for 2026-27}	4.4	-	Interruption in EDI connectivity
18	Performance Audit Report on Performance of Inland Container Depots (ICDs) and Container Freight Stations (CFSs)–Report No.16 of 2018. {Selection by the Committce on Public Accounts for 2026-27}	5.8.2	-	Customs staffing and cost recovery charges - ICD Desur, Belgaum
19	Audit Para 5.1 to 5.2 of Compliance Audit Report No.17 of 2019 (DAP No. 95/2017-18)	5.2	Annexure-2	Non-Fulfillment Of Export Obligation
20	Chapter IV - Audit Report no. 17 of 2019 on Non Compliance to provisions of Customs Act, Custom Tariff Act and Tariff Notifications; DAP-25/2017-18 (M/s Udupi Power Corporation Ltd) and DAP-26/2017-18 (M/s Exalto Communication Technologies Pvt Ltd. {Selection by the Committce on Public Accounts for 2026-27}	4.8	9	Non Compliance to provisions of Customs Act, Custom Tariff Act and Tariff Notifications
21	Compliance Audit Report No. 17 of 2020 (DAP No.83 & 84 of 2018-19)	4.10.1	-	Clear float glass misclassified as ‘non wired glass’ - 12 cases

22	Chapter - III of Compliance Audit Report no. 17 of 2020, Specific Compliance audit on Show Cause Notice and Adjudication process-reg. DAP No 110 for Audit Report 2018-19(Customs) - {Selection by the Committce on Public Accounts for 2026-27}	Recommendation No.3	-	The monitoring and reporting mechanisms need to be strengthened to ensure that timely and proper action as per the Act is taken by the field formations in issuing and adjudicating SCNs.
23	Chapter - III of Compliance Audit Report no. 17 of 2020, Specific Compliance audit on Show Cause Notice and Adjudication process-reg. DAP No 110 for Audit Report 2018-19(Customs) - {Selection by the Committce on Public Accounts for 2026-27}	Recommendation No.5	-	The database of Customs offences as envisaged under DIGIT must be completed in a time bound manner
24	Chapter - III of Compliance Audit Report no. 17 of 2020, Specific Compliance audit on Show Cause Notice and Adjudication process-reg. DAP No 110 for Audit Report 2018-19(Customs) - {Selection by the Committce on Public Accounts for 2026-27}	Recommendation No.6	-	Monitoring of RAs need to be enhanced. Coordination between Customs Department and DGFT's EODC monitoring system needs to be improved
25	Chapter - III of Compliance Audit Report no. 17 of 2020, Specific Compliance audit on Show Cause Notice and Adjudication process-reg. DAP No 110 for Audit Report 2018-19(Customs) - {Selection by the Committce on Public Accounts for 2026-27}	Recommendation No.7	-	As audit has checked only a sample of cases, the Department may examine all other cases also to identify and fix systemic deficiencies.
26	Performance Audit on Advance Authorisation scheme; Report No. 10 of 2021 (lndirect Taxes-Customs)-reg {Selection by the Committce on Public Accounts for 2026-27}	3.3.3	-	Weakness in institutional mechanism to ascertain export performance and to take action on defaulting Authorisation Holder

27	Performance Audit on Advance Authorisation scheme; Report No. 10 of 2021 (lndirect Taxes-Customs)-reg {Selection by the Committce on Public Accounts for 2026-27}	3.1.3.2	-	Non/insufficient execution of Bond
28	Performance Audit on Advance Authorisation scheme; Report No. 10 of 2021 (lndirect Taxes-Customs)-reg {Selection by the Committce on Public Accounts for 2026-27}	3.3.1	-	non implementation of online MEM -Message Exchange Module between DGFT and CBIC
29	Performance Audit on Advance Authorisation scheme; Report No. 10 of 2021 (lndirect Taxes-Customs)-reg {Selection by the Committce on Public Accounts for 2026-27}	3.1.3.1	-	Delay in cancellation/non- cancellation of bonds executed with the Customs
30	Performance Audit on Advance Authorisation scheme; Report No. 10 of 2021 (lndirect Taxes-Customs)-reg {Selection by the Committce on Public Accounts for 2026-27}	Recommendation No.14	-	periodical meetings to be held between DGFT and customs formations …
31	Performance Audit Report No.19 of 2022 on Customs Bonded Warehouses (CBWs) and Free Trade Warehousing Zones (FTWZs) {Selection by the Committce on Public Accounts for 2026-27}	3.5.5	3.11	Non disposal of goods of expired bonds
32	Performance Audit Report No.19 of 2022 on Customs Bonded Warehouses (CBWs) and Free Trade Warehousing Zones (FTWZs) {Selection by the Committce on Public Accounts for 2026-27}	3.2.4	3.2	Monotoring of submission of monthly returns
33	Performance Audit Report No.19 of 2022 on Customs Bonded Warehouses (CBWs) and Free Trade Warehousing Zones (FTWZs) {Selection by the Committce on Public	3.5.3	3.10	Risk Insurance Policy

	Accounts for 2026-27}			
34	Performance Audit Report No.19 of 2022 on Customs Bonded Warehouses (CBWs) and Free Trade Warehousing Zones (FTWZs) {Selection by the Committce on Public Accounts for 2026-27}	3.3.1	3.3	Absence of standard operating procedure for antecedent verification
35	C&AG Compliance Audit Report No.30 of 2022 - status relating to cases as per the excel sheet annexed to the Board's reference viz. DAP-01/2020-21 (1 case), DAP-02/2020- 21 (1 case) and DAP-54/2020-21 (2 cases) {Selection by the Committce on Public Accounts for 2026-27}	3.6	-	status relating to cases as per the excel sheet annexed to the Board's reference viz. DAP-01/2020-21 (1 case), DAP-02/2020- 21 (1 case) and DAP-54/2020-21 (2 cases)
36	C&AG Audit Report No.17 of 2024 on Performance Audit of Export Promotion Capital Goods (EPCG) Scheme - for compliance and furnishing action taken report {Selection by the Committce on Public Accounts for 2026-27}	6.3	Annexure 5.4 -	deficiency in monitoring of EO by Customs
37	C&AG Audit Report No.17 of 2024 on Performance Audit of Export Promotion Capital Goods (EPCG) Scheme - for compliance and furnishing action taken report {Selection by the Committce on Public Accounts for 2026-27}	6.1.5		Random verification of address by Customs - for some of the authorizations issued under EPCG / DFIA / Advance Authorization schemes registered at their port to check the correctness of the address shown on the Authorization…"

38	Report No. 11 of 2025 (Compliance Audit) Subject Specific Compliance Audit on ‘Special Customs procedures for Courier, Baggage and Postal goods including e-commerce goods’” of Customs (Draft Audit Para No. 123/2021-22) {Selection by the Committce on Public Accounts for 2026-27}	3.8.1.1	-	Sufficiency of infrastructure at International Courier Terminals (ICTs)
39	Report No. 11 of 2025 (Compliance Audit) Subject Specific Compliance Audit on ‘Special Customs procedures for Courier, Baggage and Postal goods including e-commerce goods’” of Customs (Draft Audit Para No. 123/2021-22) {Selection by the Committce on Public Accounts for 2026-27}	3.8.1.2 (i)	-	Sufficiency of infrastructure at International Airports (IAs) - Installed equipment was not put to use.
40	Report No. 11 of 2025 (Compliance Audit) Subject Specific Compliance Audit on ‘Special Customs procedures for Courier, Baggage and Postal goods including e-commerce goods’” of Customs (Draft Audit Para No. 123/2021-22) {Selection by the Committce on Public Accounts for 2026-27}	3.8.1.5		Sufficiency of training module for meticulous examination of Baggage/ Courier/ Postal goods - at International Airport, Bengaluru, the Department stated to have posted trained staff. However, no training credentials of the officers were furnished to Audit nor any institutionalized training programme entailing specific time-period and conduction of proficiency test after conclusion of training were produced.

41	Report No. 11 of 2025 (Compliance Audit) Subject Specific Compliance Audit on 'Special Customs procedures for Courier, Baggage and Postal goods including e-commerce goods'" of Customs (Draft Audit Para No. 123/2021-22) {Selection by the Committce on Public Accounts for 2026-27}	3.8.2.2 (ii)	Annexure-8	Courier - Delayed Customs clearances-Dwell Time Analysis
42	Report No. 11 of 2025 (Compliance Audit) Subject Specific Compliance Audit on 'Special Customs procedures for Courier, Baggage and Postal goods including e-commerce goods'" of Customs (Draft Audit Para No. 123/2021-22) {Selection by the Committce on Public Accounts for 2026-27}	3.8.2.2 (iii)(D)	-	Courier - Weak validation controls over filing of relevant CBsE - Short/non-levy of duty on personal goods
43	Report No. 11 of 2025 (Compliance Audit) Subject Specific Compliance Audit on 'Special Customs procedures for Courier, Baggage and Postal goods including e-commerce goods'" of Customs (Draft Audit Para No. 123/2021-22) {Selection by the Committce on Public Accounts for 2026-27}	3.8.3.1	-	Compliance of electronic Baggage Receipt (eBR) system with Customs Law and procedures for passenger baggage - Non declaration of mandatory information of accompanied baggage in the prescribed form.
44	Report No. 11 of 2025 (Compliance Audit) Subject Specific Compliance Audit on 'Special Customs procedures for Courier, Baggage and Postal goods including e-commerce goods'" of Customs (Draft Audit Para No. 123/2021-22) {Selection by the Committce on Public Accounts for 2026-27}	3.8.3.2	-	Compliance of electronic Baggage Receipt (eBR) system with Customs Law and procedures for passenger baggage - - Non-issuance and Non-uploading of Baggage declarations in eBR Module.

45	Report No. 11 of 2025 (Compliance Audit) Subject Specific Compliance Audit on ‘Special Customs procedures for Courier, Baggage and Postal goods including e-commerce goods’” of Customs (Draft Audit Para No. 123/2021-22) {Selection by the Committce on Public Accounts for 2026-27}	3.8.3.8(i)		Integration of In-house systems at Airports towards compliance of Baggage valuation with Customs Valuation Rules 2007 - Baggage valuation at arrival areas
46	Report No. 11 of 2025 (Compliance Audit) Subject Specific Compliance Audit on ‘Special Customs procedures for Courier, Baggage and Postal goods including e-commerce goods’” of Customs (Draft Audit Para No. 123/2021-22) {Selection by the Committce on Public Accounts for 2026-27}	3.8.4.2		Integration of Un-Accompanied Baggage (UB) passenger module - Incorrect allowance of multiple TR benefits to the same passenger within three years
47	Report No. 11 of 2025 (Compliance Audit) Subject Specific Compliance Audit on ‘Special Customs procedures for Courier, Baggage and Postal goods including e-commerce goods’” of Customs (Draft Audit Para No. 123/2021-22) {Selection by the Committce on Public Accounts for 2026-27}	3.9.4	-	ICT - Incorrect levy of penalty under Section 77.
48	Report No. 11 of 2025 (Compliance Audit) Subject Specific Compliance Audit on ‘Special Customs procedures for Courier, Baggage and Postal goods including e-commerce goods’” of Customs (Draft Audit Para No. 123/2021-22) {Selection by the Committce on Public Accounts for 2026-27}	3.10.3.3		Delayed disposal of Uncleared / Unclaimed / Detained / Seized / Confiscated Goods - Inaction on seized and confiscated goods at ICTs beyond prescribed timelines

49	Report No. 11 of 2025 (Compliance Audit) Subject Specific Compliance Audit on ‘Special Customs procedures for Courier, Baggage and Postal goods including e-commerce goods’” of Customs (Draft Audit Para No. 123/2021-22) {Selection by the Committce on Public Accounts for 2026-27}	3.10.3.4	-	Delayed disposal of Uncleared / Unclaimed / Detained / Seized / Confiscated Goods - Seized goods pending for disposal at different International Airport.
50	Report No. 11 of 2025 (Compliance Audit) Subject Specific Compliance Audit on ‘Special Customs procedures for Courier, Baggage and Postal goods including e-commerce goods’” of Customs (Draft Audit Para No. 123/2021-22) {Selection by the Committce on Public Accounts for 2026-27}	3.10.5.1	-	Foreign Post Offices- Disposal of detained / uncleared / seized goods - Inordinate delays in handing over goods to disposal section in FPOs.
51	Report No. 11 of 2025 (Compliance Audit) Subject Specific Compliance Audit on ‘Special Customs procedures for Courier, Baggage and Postal goods including e-commerce goods’” of Customs (Draft Audit Para No. 123/2021-22) {Selection by the Committce on Public Accounts for 2026-27}	3.10.5.2	-	Foreign Post Offices- Disposal of detained / uncleared / seized goods - No physical verification/ accounting of un-cleared goods at FPOs.
52	Report No. 11 of 2025 (Compliance Audit) Subject Specific Compliance Audit on ‘Special Customs procedures for Courier, Baggage and Postal goods including e-commerce goods’” of Customs (Draft Audit Para No. 123/2021-22) {Selection by the Committce on Public Accounts for 2026-27}	3.11.1	-	Non reconciliation of Customs Duty collections by FPOs.

53	Report No. 11 of 2025 (Compliance Audit) Subject Specific Compliance Audit on 'Special Customs procedures for Courier, Baggage and Postal goods including e-commerce goods'" of Customs (Draft Audit Para No. 123/2021-22) {Selection by the Committce on Public Accounts for 2026-27}	3.12.2 (B)(i)	-	Internal Control Mechanism - Deviations at ICTs - Non-adherence to SCNs and Adjudication timelines for Search/seizure cases
54	Report No. 11 of 2025 (Compliance Audit) Subject Specific Compliance Audit on 'Special Customs procedures for Courier, Baggage and Postal goods including e-commerce goods'" of Customs (Draft Audit Para No. 123/2021-22) {Selection by the Committce on Public Accounts for 2026-27}	3.12.2 (B)(ii)		Internal Control Mechanism - Deviations at ICTs - Non-adherence to SCNs and Adjudication timelines for Search/seizure cases
55	Report No. 11 of 2025 (Compliance Audit) Subject Specific Compliance Audit on 'Special Customs procedures for Courier, Baggage and Postal goods including e-commerce goods'" of Customs (Draft Audit Para No. 123/2021-22) {Selection by the Committce on Public Accounts for 2026-27}	3.12.2 (C)(ii)		Internal Control Mechanism - Deviations at Airports: - Non-adherence to SCNs and Adjudication timelines for Search/seizure cases
56	Report No. 11 of 2025 (Compliance Audit) Subject Specific Compliance Audit on 'Special Customs procedures for Courier, Baggage and Postal goods including e-commerce goods'" of Customs (Draft Audit Para No. 123/2021-22) {Selection by the Committce on Public Accounts for 2026-27}	3.12.2 (D)	-	Internal Control Mechanism - Deviations at UB Centres - Non-adherence to SCNs and Adjudication timelines for Search/seizure cases

57	Report No. 11 of 2025 (Compliance Audit) Subject Specific Compliance Audit on ‘Special Customs procedures for Courier, Baggage and Postal goods including e-commerce goods’” of Customs (Draft Audit Para No. 123/2021-22) {Selection by the Committce on Public Accounts for 2026-27}	3.12.4 (B(v))	-	Monitoring through maintenance of proper and updated records and registers - Deficiencies noticed at the Airports -the registers for Offence, Godown (Valuables), Godown (Non-valuables), Seizure, Order-in-Original, Show Cause Notice etc. are being not maintained properly.
58	Report No. 11 of 2025 (Compliance Audit) Subject Specific Compliance Audit on ‘Special Customs procedures for Courier, Baggage and Postal goods including e-commerce goods’” of Customs (Draft Audit Para No. 123/2021-22) {Selection by the Committce on Public Accounts for 2026-27}	3.12.6	-	Regulation 12 of Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010 - Record maintenance and inspection of KYCs of consignees.
59	Compliance Audit (civil) Report No. 21 of 2025 for the period ended 31.3.2023. {Selection by the Committce on Public Accounts for 2026-27}	1.15	-	Customs revenue - conclusion - target fixed by CBIC to recover Customs revenue arrears is not achieved, for f.y.31.3.2023
60	Compliance Audit (civil) Report No. 21 of 2025 for the period ended 31.3.2023. {Selection by the Committce on Public Accounts for 2026-27}	1.11.3; 1.11.6; 1.11.8; 1.11.9	-	Arrears of Customs duty - TAR - compliance to be submitted to DGPM
61	Performance Audit / Draft Audit report No.33 of 2025 on 'Duty Drawback Scheme' for the year ended March 2023. {Selection by the Committce on Public Accounts for 2026-27}	3.1	3.1b	Non-Realization of exports proceeds - partial realisation of export proceed

62	Performance Audit / Draft Audit report No.33 of 2025 on 'Duty Drawback Scheme' for the year ended March 2023. {Selection by the Committce on Public Accounts for 2026-27}	3.1	3.1a	Non-Realization of exports proceeds - Export Proceeds are not Realized
63	Performance Audit / Draft Audit report No.33 of 2025 on 'Duty Drawback Scheme' for the year ended March 2023. {Selection by the Committce on Public Accounts for 2026-27}	3.2	3.2	Irregular Brand Rate payment for SBs claimed under Rule 3 AIR
64	Performance Audit / Draft Audit report No.33 of 2025 on 'Duty Drawback Scheme' for the year ended March 2023. {Selection by the Committce on Public Accounts for 2026-27}	4.1.5	8.2.1a	Drawback, claimed under Rule 6 in Shipping Bill, despite availability of AIR under Rule 3
65	Performance Audit / Draft Audit report No.33 of 2025 on 'Duty Drawback Scheme' for the year ended March 2023. {Selection by the Committce on Public Accounts for 2026-27}	4.2.8	4.12	Non production of Brand Rate Cases
66	Performance Audit / Draft Audit report No.33 of 2025 on 'Duty Drawback Scheme' for the year ended March 2023. {Selection by the Committce on Public Accounts for 2026-27}	5.3	5.2	Payment of Drawback in cash for import duty paid through Scrip
67	Performance Audit / Draft Audit report No.33 of 2025 on 'Duty Drawback Scheme' for the year ended March 2023. {Selection by the Committce on Public Accounts for 2026-27}	5.6	5.4	Non-conduct of Internal Audit (pre & post audit)

68	Performance Audit / Draft Audit report No.33 of 2025 on 'Duty Drawback Scheme' for the year ended March 2023. {Selection by the Committce on Public Accounts for 2026-27}	5.11	5.6	Non Production of records in Section 74
69	Performance Audit / Draft Audit report No.33 of 2025 on 'Duty Drawback Scheme' for the year ended March 2023. {Selection by the Committce on Public Accounts for 2026-27}	4.12	4.2	Non-recovery of drawback sanctioned despite non/partial realisation of exports proceeds
70	Performance Audit / Draft Audit report No.33 of 2025 on 'Duty Drawback Scheme' for the year ended March 2023. {Selection by the Committce on Public Accounts for 2026-27}	3.2	3.2	Irregular Brand Rate payment for SBs claimed under Rule 7
71	Performance Audit / Draft Audit report No.33 of 2025 on 'Duty Drawback Scheme' for the year ended March 2023. {Selection by the Committce on Public Accounts for 2026-27}	3.3	3.3	Short payment of drawback due to Misclassification
72	Performance Audit / Draft Audit report No.33 of 2025 on 'Duty Drawback Scheme' for the year ended March 2023. {Selection by the Committce on Public Accounts for 2026-27}	3.6	3.4	DELAYS IN CLAIMS PROCESSING UNDER RULE 3 AIR
73	Performance Audit / Draft Audit report No.33 of 2025 on 'Duty Drawback Scheme' for the year ended March 2023. {Selection by the Committce on Public Accounts for 2026-27}	4.1.1	4.1	Payment of Duty Drawback in cash / bank transfer instead of re-credit of scrip

74	Performance Audit / Draft Audit report No.33 of 2025 on 'Duty Drawback Scheme' for the year ended March 2023. {Selection by the Committce on Public Accounts for 2026-27}	4.2.1	4.6	Delay in payment of Drawback
75	Performance Audit / Draft Audit report No.33 of 2025 on 'Duty Drawback Scheme' for the year ended March 2023. {Selection by the Committce on Public Accounts for 2026-27}	4.2.3	4.8	Delay in issue of deficiency Memo to the Exporter
76	Performance Audit / Draft Audit report No.33 of 2025 on 'Duty Drawback Scheme' for the year ended March 2023. {Selection by the Committce on Public Accounts for 2026-27}	4.2.4	-	Inordinate delay in repl`y to Deficiency Memo
77	Audit Para No. 4.3 of CAG Compliance Audit Report No 11 of 2025 - DAP 49 of 2021-22 - paragraph on 'Lack of proper validation control in the Export module of ICES 1.5 resulting in irregular sanction of refund of IGST of Customs proposed for inclusion in the report of C&AG of India for the year ended March 2022	-	-	Case-wise / ICE holder wise response on action taken on shipping bills as listed in attached Template-3 to be furnished. Excel sheet also shared along with PAC letter dated 17.9.2025. {pertains to GST, but email sent to CUSTOMS Zone also}
78	Audit Para No. 5.6 of CAG Compliance Audit Report No 11 of 2025 - DAP NO. 88 FOR AUDIT REPORT 2021-22	-	-	Para 5.6; Annexure-21; sl.no.19 of Audit Report
79	Audit Para No. 5.6 of CAG Compliance Audit Report No 11 of 2025 - DAP NO. 88 FOR AUDIT REPORT 2021-22 - Annexure-21; Sl.no.19.	-	-	M/s.Bharat Heavy Electricals Ltd., B.luru. (BHEL) - Misclassification of imported goods - Rs.78.50 lakhs

80	Audit Para No. 5.6, Annexure 21, Sl. No. 20 (DAP no. 89 OF 2021- 22) of Compliance Audit Report no. 11 of 2025 - M/s. Zekko Tech Pvt. Ltd.	-	-	Para 5.6; Annexure-21; sl.no.20 of Audit Report
81	Audit Para No. 5.6 of CAG Compliance Audit Report No 11 of 2025 - DAP 90 FOR AUDIT REPORT 2021-22 - Annexure-21; Sl.no.21.	-	-	M/s Andante Foods LLP, Bengaluru
82	Audit Para No. 5.6 of CAG Compliance Audit Report No 11 of 2025 - Annexure-21, Sl.no.22 (DAP No.91/2021-22) - M/s. Techno Vision Tools, Bengaluru.	-	-	Para 5.6; Annexure-21; sl.no.22 of Audit Report
83	Audit Para No. 4.6.3 (DAP no. 99/2021-22) of CHAPTER-IV - CAG Compliance Audit Report no. 11 of 2025 - - SSCA on ‘Subject Specific Compliance Audit on ‘Special Customs procedures for Courier, Baggage and Postal goods including e-commerce goods'	4.6.3	-	1 para in r/o of M/s. Nuvo Craft Apparels Pvt. Ltd, Bengaluru - failed to fulfill the export obligation even after lapse of the validity period nor had submitted evidence towards fulfillment of export obligation.

3. Publicity and Public interface

3.1 Particulars for any arrangement for consultation with or representation by the members of the public in relation to the formulation of policy or implementation thereof [Section 4(1)(b)

RAC meeting and Sectoral meetings are being held regularly and the minutes are being issued.

Policy issues are forwarded to the competent authorities wherever found necessary.

Contact details of information and facilitation counter is available on the website https://bangalorecustoms.gov.in/

PPP- Not Applicable.

3.2 Are the details of policies/decisions, which affect public, informed to them [Section 4(1) (c)])

All the details are available on the website https://bangalorecustoms.gov.in

i) Online response and queries is through Email and Whatsapp Seva.

ii) Arrangement for consultation before formulation of policy is by way of meetings with the trade and trade bodies for collation of information and suggestion for onward submission to competent authority are available as posts in cbic.gov.in website from time to time.

3.3 Dissemination of information widely and in such form and manner which is easily accessible to the public [Section 4(3)]

i) Website: https://bangalorecustoms.gov.in

ii) Twitter account: https://twitter.com/blrcustoms

3.4 Form of accessibility of information manual/handbook [Section4(1)(b)]

(i) Electronic Format: https://www.cbic.gov.in/entities/cbic-content-mst/NzE

(ii) Printed format: AIO Handbook, Sabka Vishwas Kannada, GSTFAQs

3.5 Whether information manual/handbook available free of cost or not [Section4(1)(b)]

i) List of materials available free of Cost-All items mentioned in 3.4.1 are available free of Cost

ii) At reasonable Cost: NA

4. E Governance

Section 4(1)(b)	Information to be published under the Act
4.1	**Language in which information manual/hand book available-English** **https://bangalorecustoms.gov.in/wp-content/uploads/2025/10/cco_rti.pdf**
4.2	**When was the information manual/hand book last updated?** a) International passenger guide: https://bangalorecustoms.gov.in/wp-content/uploads/2023/10/GUIDE_FOR_TRAVELLERS_v5.pdf b) Import Procedure: https://mumbaicustomszone3.gov.in/import-commissionerate c) Export procedure: https://mumbaicustomszone3.gov.in/export-commissionerate d) Warehouse FAQ: https://bangalorecustoms.gov.in/pdfhtmfls_user/warehouse_faq.pdf ii)Vernacular/LocalLanguage:SabkaVishwasFAQ4.2
4.3	**Information available in electronic form-** (i)name and title of the document a) RoDTEP and RoSCTL Scheme: https://bangalorecustoms.gov.in/wp-content/uploads/2024/04/city_pn_01_2021.pdf https://bangalorecustoms.gov.in/wp-content/uploads/2023/12/air_pn_37_2021.pdf b) MOOWR Scheme: https://bangalorecustoms.gov.in/wp-content/uploads/2023/11/MOOWR.pdf c) IPR d) APAR e) Accounts (ii)Location where available: Office of the Chief Commissioner of Customs, Bengaluru Zone, P.B.No.5400, C.R.Building, Queens Road, Bengaluru560001
4.4	**Particulars of facilities available to citizen for obtaining information-** i)PIO-Office of the Chief Commissioner of Customs, Bengaluru Zone, P.B.No.5400, C.R. Building, Queens Road, Bengaluru- 560001 ii)Details of Information made available: All information required to be made

	Available under RTI act pertaining to administration, finance and Judicial Matters. iii) WorkingHours:9.30AM to 6.00PM From Monday to Friday except for Gazetted Holidays. iv) Contact Person and details: Shri. N. Jayaram, Assistant Commissioner, CCO, C.R. Building, Queens Road, Bengaluru-560001. PhNo.080-22862177 Email- ccu-cusblr@nic.in
4.5	**Such other information as may be prescribed under section 4(i)(b)(xvii)- https://bangalorecustoms.gov.in/wp-content/uploads/2024/01/tsk.pdf**
4.6	**Receipt and Disposal of RTI applications and appeals (Data updated on Bangalore Customs Website)**

RTI applications period from	Applications received	Applications disposed
01.04.2021 to 31.03.2022	93	92
01.04.2022 to 31.03.2023	180	94
01.04.2023 to 31.03.2024	322	256
01.04.2024 to 31.03.2025	608	321
01.04.2025 to 31.03.2026	1091	874

RTI Appeals period from	Applications received	Applications disposed
01.04.2021 to 31.03.2022	1	0
01.04.2022 to 31.03.2023	1	0
01.04.2023 to 31.03.2024	5	7
01.04.2024 to 31.03.2025	13	10
01.04.2025 to 31.03.2026	54	54

4.7 Replies to questions asked in the parliament [Section 4(1)(d)(2)]

SL NO.	Parliamentary Question No./Diary No.	Year
1	U2618	2025

2	U1907	2025
3	U1757	2025
4	S479	2025
5	459	2025
6	S347	2025
7	S5470	2025
8	S4710	2025
9	RS PQ Dy No. S6968, S6489, S6539, U4697, U4731 for 12.08.2025 and LS Dy NO. 11154 for 11.08.2025	2025
10	S6619	2025
11	S7575	2025
12	U351	2025
13	S7334	2025
14	S7706	2025
15	U1028	2025
16	S362	2025
17	763	2025
18	S860	2025
19	26	2025
20	S1335	2025
21	S4719	2025
22	S4307	2025
23	Matter raised under Rule 377 in the Lok Sabha by Shri Tatkare Sunil Dattatrey, M.P. regarding 'Cases of seamless pipes & tubes imported from China'	2025
24	U69	2026
25	1040	2026
26	U1485	2026
27	S2873	2026
28	5724	2026
29	S5972	2026
30	U4090	2026
31	S7524	2026
32	U1756	2026
33	S8940	2026
34	3934	2026
35	16509	2026
36	U5049	2026
37	16265	2026
38	7016	2026
39	S9632	2026
40	Matter raised under Rule 377 in the Lok Sabha by Sh. K.E. Prakash,	2026

	M.P. regarding ‘Surge in Imports of finished UPVC profiles and its impact on domestic manufacturers’	

5.1 Such other information as may be prescribed.

Name & Address of CAPIO/CPIO	Name & Address of the Appellate Authority	Jurisdiction
N. Jayaram, AC, CCO, Office of the Chief Commissioner of Customs, Annex Building, 4thFloor, C.R. Buildings, Queens Road, Bengaluru-560001	Harish J., ADC, Office of the Chief Commissioner of Customs, Annex Building, 4th Floor, C.R. Buildings, Queens Road, Bengaluru-560001	O/o Chief Commissioner of Customs, Bengaluru Customs Zone.
E.T. Sunil, AC, O/o Principal Commissioner of Customs, Air Port and Air Cargo Commissionerate, 2nd Floor, WFS Building, Devanahalli, Bengaluru–560300.	Gunjal Sandeep Suryabhan, JC, O/o Principal Commissioner of Customs, Air Port and Air Cargo Commissionerate, 1st Floor, Menzies Aviation Building, Devanahalli, Bengaluru-560300	All Sections of Airport and Air Cargo Commissionerate Bengaluru.
Anil Kumar Reddy K, AC, Office of the Commissioner of Customs, C.R. Building, Queen’s Road, Bengaluru-560001	Dayanandan T., Additional Commissioner, Office of the Commissioner of Customs, City Customs, Annexe Building, 4thFloor, C.R. Building, Queen’s Road, Bengaluru–560001	Bengaluru City Customs, Hqrs.
Munikrishnappa S P, , AC, ICD, City Customs Whitefield, Bengaluru - 560066	Shri Nitish Karnatak , Joint Commissioner, ICD, Whitefield, Bengaluru -560066	ICD, Whitefield, Bengaluru

Aravinda Raja, AC, O/o the Commissioner of Customs, New Custom House, Panambur, Mangaluru	Shri Harikrishnan D., JC, O/o the Commissioner of Customs, New Custom House, Panambur Mangaluru 575010	Mangaluru Customs all Sections/ Subject
S Madhusoodana Bhat, AC, O/o the Commissioner of Customs, New Custom House, Panambur, Mangaluru	Shri Harikrishnan D., JC, O/o the Commissioner of Customs, New Custom House, Panambur Mangaluru 575010	Mangaluru International Airport and Air Cargo Complex, Mangaluru
Rameshchandra M,AC, Customs Division, Karwar	Shri Harikrishnan D., JC, O/o the Commissioner of Customs, New Custom House, Panambur Mangaluru 575010	Customs Division, Karwar

ii) Third party audit of Voluntary Disclosure was done by Sacchidananda Mukherjee (National Institute of Public Finance and Policy) for the year 2023-24.
https://bangalorecustoms.gov.in/wp-content/uploads/2026/07/third-party-audit-of-voluntary-disclosure-2023-24.pdf

(iii) Appointment of nodal Officers not below the rank of Joint Secretary/ Additional HOD
(a) Date of Appointment-Not applicable
(b) Name and designation of the Officers-Not applicable
(iv) Consultancy committee of key stakeholders for advice on suo-moto disclosure
(a) Dates from which Constituted-Not applicable
(b) Name and designation of the Officers-Not applicable
(v) Committee of PIOs/ FAAs with rich experience in RTI to identify frequently sought information under RTI
(a) Dates from which constituted- Not applicable
(b) Name and designation of the officers- Not applicable

6. INFORMATION DISCLOSED ON OWN INITIATIVE

i. Item/information disclosed so that public have minimum resort to use of RTI Act to obtain information:

Information such as Public Notices, Standing Orders of Central Government, Circulars Transfer orders, etc, are uploaded in the web- site www.bangalorecustoms.gov.in

6.1 Item/information disclosed so that public have minimum resort to use of RTI Act to obtain information.

Information related to financial transaction pertaining to purchase like tender document purchase order etc, budget, details of expenditure under various heads, Transfer Orders, Seniority List, RTI application and disposal details, Details of Foreign and domestic tours by Senior officers, Roles and

Powers of the employees, Details of Taxpayer Services and grievance redressal, Organizational Chart, decision making process, Contact details of the offices, C&AG report and Compliances and Publications pertaining to Compliances.

6.2 Guidelines for Indian Government Websites (GIGW) is followed (released in February 2009 and included in the Central Secretariat Manual of Office Procedures (CSMOP) by Department of Administrative Reforms and Public Grievances, Ministry of Personnel, Public Grievance and Pensions, Govt. Of India).

N/A

Sd/- Assistant Commissioner (CCO)