

Circular

Customs

Circular No. 13/2023-CUSTOMS

Dated 31st May, 2023.

The Central Government provides Faceless Assessment – Re-organisation of National Assessment Centres and Faceless Assessment Groups.

Reference is invited to Circular No.40/2020-Customs dated 04.09.2020 on the constitution of National Assessment Centres (NACs), their roles and responsibilities, the co-ordination to be done by the Co-conveners of the NACs with directorates and Board etc. Further vide para 3.3 and 3.4 of Circular No.14/2021-Customs dated 07.07.2020, NACs and the Faceless Assessment Groups (FAGs) were re-organized to promote specialization.

2. Recently, Board has further reviewed the performance of Faceless Assessment and has deliberated upon certain aspects relating to the functioning and structure of the NACs and FAGs, in view of fresh measures taken in relation to Faceless Assessment such as implementation of Anonymised Escalation Mechanism (AEM) to address grievances in delays in assessments and implementation of Standard Examination Orders to enhance uniformity of examinations. Accordingly, it is proposed to effect the following changes in the scheme of Faceless Assessment.

Changes to NAC Structure:

3. Following changes are made to the structure of NACs:

a. The number of NACs has been reduced to 8, from the existing 11 (i.e by merging chemicals I, II and III into Chemicals and by merging Automobiles & Instruments and Misc. products/project imports into Automobiles, Instruments, Misc. products & Project Imports)

b. Page 2 of 9b. Each of the 8 NACs would now be convened by one Pr. Chief/Chief Commissioner as indicated in column 1 of the Table in the Annexure. (On the basis of the assessable value of goods imported in the zone in the ascending order).

Re-organization of Faceless Assessment Groups:

4. In alignment with the changes to NAC, Faceless Assessment Groups (FAG) for different commodities listed in the Column (2) of the table in annexure to this circular has been identified based on the imported goods handled by these goods on basis of assessable value. This is done to further promote specialization.

5. Except for the changes in the NACs stipulated in paras above, the Conveners would be responsible for carrying out all the roles and responsibilities entrusted to Co conveners and outlined in Circular No.40/2020-Customs dated 04.09.2020.

6. The changes informed in this circular would be effective from 15.06.2023 and DG Systems would issue suitable advisory in this regard. Any issue in implementation may be brought to the notice of the Board.

For more details, please follow,

<https://taxinformation.cbic.gov.in/view-pdf/1003160/ENG/Circulars>