

F. No.450/26/2019-Cus IV(Pt)
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Indirect Taxes & Customs)

Room No.229A, North Block, New Delhi.
New Delhi, dated the 5th of June, 2020

To,

All Principal Chief Commissioners/ Chief Commissioners of Customs/ Customs (Preventive),
All Principal Chief Commissioners/ Chief Commissioners of Customs & Central tax,
All Principal Commissioners/ Commissioners of Customs/ Customs (Preventive),
All Principal Commissioners/ Commissioners of Customs & Central tax,

Madam/Sir,

Subject: 1st phase of All India roll-out of Faceless Assessment - reg.

Kind reference is invited to Circular No.09/2019-Customs, dated 28th February 2019, which communicated Board's decision to implement the next generation reforms in the Customs clearance process under the umbrella of **Turant Customs** with the objectives of speedy clearance, transparency in decision making, and ease of doing business. Subsequently, Board rolled out numerous changes to the Customs clearance process, which combine together support Turant Customs. These initiatives include the self-registration of goods by importers, automated clearances of bills of entry, digitisation of customs documents, paperless clearance, etc. The stage is now set for the roll out of the most critical reform under the Turant Customs viz., Faceless Assessment.

2. The first pilot programme of Faceless Assessment (at times also referred commonly to as anonymised assessment or virtual assessment) covering articles primarily falling under Chapter 84 of the Customs Tariff Act, 1975 was begun in Chennai on 14th August, 2019. Similar pilot programmes were subsequently begun in Customs formations in Delhi, Bengaluru, Gujarat and Visakhapatnam for articles primarily falling under other varied chapters such as chapters 85, 86 to 92, 39, 50 to 71 and 72 to 83 of the Customs Tariff Act, 1975. Taking into account the lessons learned from these pilots, a consultation paper was placed in the public domain on 18th February 2020 for further comments and feedback. A large number of useful inputs were received in response and these have been taken on board for revising the process flow and modalities for implementing Faceless Assessment. Thus, Board is now ready to launch Faceless Assessment pan India. At the same time, noting that Faceless Assessment is a complete departure from the existing manner of Customs assessment, there is a need to introduce the changes in phases which would give the trade and other stakeholders (including the Customs officers) time to adapt to the changed scenario without any disruption of work. Thus, Board has decided to begin Faceless Assessment in phases beginning with Customs stations which already have the experience of the pilot programmes. Therefore, the first phase would begin from 8th June 2020 at Bengaluru and Chennai for items of imports primarily covered by Chapters 84 and 85 of the Customs Tariff Act, 1975. The phased rollout plan envisages that Faceless Assessment shall be the norm pan India by 31st December 2020.

3. In order to introduce Phase 1 of Faceless Assessment at Bengaluru and Chennai from 8th June 2020 for imports primarily made under Chapters 84 and 85 of the Customs Tariff Act, 1975 at these Customs stations, Board has issued two notifications, as follows:

I. Notification No.50/2020-Customs (N.T.) dated 05.06.2020 implements Faceless Assessment across different Principal Chief Commissioner/Chief Commissioner Zones. This notification enables an assessing officer (proper officer under Sections 17 and 18 of the Customs Act, 1962), who is physically located in a particular jurisdiction to assess a Bill of Entry pertaining to imports made at a different Customs station, *whenever such a Bill of Entry has been assigned to him in the Customs Automated system*. However, it is clarified that in the first phase of the roll-out, this notification will be applied only for inter-linking of Bengaluru and Chennai Customs zones for the purpose of Faceless Assessment. Thus, w.e.f. 8th June, 2020 the Customs Automated System will assign the non-facilitated Bills of Entry filed for imports of articles primarily falling under Chapters 84 and 85 of the Customs Tariff Act, 1975, at any of the Customs stations at Bengaluru and Chennai to the officers of the concerned Faceless Assessment group on a first-cum-first basis for assessment. In other words, irrespective of whether the goods are imported at any Customs station falling under the jurisdiction of Bengaluru or Chennai Customs Zone, the Bills of Entry pertaining primarily to the said two chapters will be marked by the Customs Automated System to the nominated Faceless Assessment group for assessment.

II. Notification No.51/2020-Customs (N.T.) dated 05.06.2020 is issued for the purpose of empowering the jurisdictional Commissioners of Customs (Appeals) at Bengaluru and Chennai to take up appeals filed in respect of Faceless Assessments pertaining to imports made in their jurisdictions even though the assessing officer may be located at the other Customs station. To illustrate, Commissioners of Customs (Appeals) at Bengaluru would decide appeals filed for imports at Bengaluru though the assessing officer is located at Chennai. This has been done to ensure the trade is not put to any hardship and can get their appeals heard locally, as at present.

4. Further, as one of the main objectives of Faceless Assessment is speedy and uniform assessment practices, in Phase 1 of Faceless Assessment, Board hereby nominates Principal Commissioner/Commissioner of Customs, Bengaluru City, Bengaluru, Principal Commissioner/Commissioner of Customs, Airport and Air Cargo Complex, Bengaluru, Principal Commissioner/Commissioner of Customs (II), Chennai and Principal Commissioner/Commissioner of Customs (VII), Air Cargo Complex Chennai to act as nodal Commissioners for the purpose of administratively monitoring the assessment practice in respect of imported goods *which are assigned in the Customs Automated System to the officers of the Faceless Assessment Groups in Bengaluru and Chennai*, for articles primarily falling under Chapters 84 and 85, of the Customs Tariff Act, 1975. The said nodal Commissioners would work in a coordinated manner. This arrangement would pave the path to establish National Assessment Commissionerates (NACs) with the mandate to examine the assessment practices of imported articles across Customs stations and suggest measures to bring about uniformity and enhanced quality of assessments. The NACs would be put in place as and when Faceless Assessment is rolled out in phases across the country.

5. The Principal Chief Commissioners/ Chief Commissioners concerned shall set up dedicated cells called Turant Suvidha Kendras, in every Customs station manned by custom officers to cater to varied functions and roles which are clarified in Instruction No.09/2020 dated

05.06.2020. The Turant Suvidha Kendra is for facilitation of the trade in completing various formalities relating to the Customs procedures in the new regime of Faceless Assessment. The details of functions, roles, location and timing of the Turant Suvidha Kendras shall be intimated by the local Customs administration to all stakeholders.


5.1. Turant Suvidha Kendra would be a dedicated cell in every Customs port of import and will be manned by Custom officers to cater to functions and roles such as :

- I. Accept Bond or Bank Guarantee;
- II. Carry out any other verifications that may be referred by Faceless Assessment Groups;
- III. Defacing of documents/ permits licences, wherever required;
- IV. Debit of documents/ permits/ licences, wherever required; and
- V. Other functions determined by Commissioner to facilitate trade.

6. Principal Chief Commissioner of Customs, Chennai and Chief Commissioner of Customs, Bengaluru are requested to issue Public Notices and guide the trade suitably to ensure the smooth roll out of Phase 1 of Faceless Assessment. In this regard reference may also be made to the detailed instructions issued vide Board`s Instruction No.09/2020 Customs dated 05.06.2020.

7. Any difficulties, in this regard, may please be brought to notice of Board.

Yours faithfully,


(Eric C Lallawmpuia)
OSD Cus IV