

वर्षों कि अधिकार क्षेत्र वाला सीमा शुल्क आयुक्त आपने लिखित आदेश से लेखा परीक्षा को पूरा करने की इस अवधि को 30 दिन से बढ़ाकर 60 दिन भी कर सकता है।

**6. व्यावसायिक व्यक्तियों से सहायता- (1)** यथोचित अधिकारी लेखा परीक्षा की प्रकृति और उसकी जटिलता की दृष्टि से यथोचित अधिकारी की यह राय बनती है कि लेखा परीक्षार्थी के कार्य को किसी व्यावसायिक व्यक्तियों जैसे की चार्टर्ड एकाउंटेंट, कॉस्ट एकाउंटेंट, ऐसा कोई व्यक्ति जो कि कंप्यूटर सायंस या सूचना प्रौद्योगिकीय के क्षेत्र में विशेषज्ञ हो, की, प्रधान आयुक्त/आयुक्त, सीमा शुल्क के पूर्व अनुमोदन, से सहायता ले सकता है।

**7. दंड-** ऐसा कोई भी लेखा परीक्षार्थी जो कि इन विनियमों के किसी भी प्रावधान का उल्लंघन करता है या ऐसे उल्लंघन को उकसाता है या किसी भी प्रावधान का अनुपालन नहीं कर पाता है जोकि इसका करना कर्तव्य है तो वह ऐसे दंड जोकि भारतीय रुपए में 5000 तक हो सकता है, का भागी होगा।

[फा. सं. 450/100/2017-सीमाशुल्क-IV (पार्ट-क)]

जुवेर रियाज, निदेशक (सीमा शुल्क)

**MINISTRY OF FINANCE**

**(Department of Revenue)**

**(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)**

**NOTIFICATION**

New Delhi, the 24th May, 2018

**No. 45/2018-Customs (N.T.)**

**G.S.R. 484(E).**—In exercise of the powers conferred by clause (k) of section 157, read with section 99A and clause (ii) of sub-section (2) of section 158, of the Customs Act, 1962 (52 of 1962) and in supersession of the On-site Post Clearance Audit at the Premises of Importers and Exporters Regulation, 2011, except as respect things done or omitted to be done before such supersession, the Central Board of Indirect Taxes and Customs hereby makes the following regulations, namely:-

**1. Short title and commencement.** - (1) These regulations may be called the Customs Audit Regulations, 2018.

(2) They shall come into force on the date of their publication in the Official Gazette.

**2. Definitions.** - In these regulations, unless the context otherwise requires, -

(a) “**Act**” means the Customs Act, 1962 (52 of 1962);

(b) “**audit**” includes examination or verification of declaration, record, entry, document, import or export licence, authorisation, scrip, certificate, permission etc., books of account, test or analysis reports, and any other document relating to imported goods or export goods or dutiable goods, and may include inspection of sample and goods, if such sample or goods are available and where necessary, drawl of samples;

(c) “**auditee**” means a person who is subject to an audit under section 99A of the Act and includes an importer or exporter or custodian approved under section 45 or licensee of a warehouse and any other person concerned directly or indirectly in clearing, forwarding, stocking, carrying, selling or purchasing of imported goods or export goods or dutiable goods;

(d) “**audit report**” includes the audit findings in the report prepared after the audit containing details about objections raised by the proper officer and explanation given by the auditee, if any;

(e) “**books of account**” includes ledgers, day-books, cash books, account-books, other accounts related record whether kept in written or printed form or stored electronically;

(f) “**electronic records**” means data or record stored in any form and manner relevant for the purpose of Audit under section 99A of the Act;

(g) “premises” includes the registered office, branch office, warehouse, factory, or any other premises at which, imported goods or export goods or dutiable goods or books of account or records of transaction or other related documents, in relation to the said goods are ordinarily kept, for any purpose by an auditee.

(h) Words and expressions used and not defined herein but defined in the Act, shall have the same meaning respectively, assigned to them in the Act.

**3. Auditee to preserve and make available relevant documents.**— (1) The auditee shall preserve and on request by the proper officer make available in a timely manner, for the purposes of audit, true and correct information, records including electronic records, documents or accounts maintained in compliance of the provisions of the Act, rule or regulations, made there under or any other law for the time being in force, maintained for a minimum period of five years in relation to imported goods or export goods or dutiable goods.

(2) The auditee shall render assistance to the proper officer and his team of officers in the discharge of their official duty and shall in no case refuse or obstruct the proper officer or his team of officers in discharge of their official duty.

**4. Selection for Audit.**— The selection of auditee or the selection of import declarations or export declarations, as the case may be, for the purposes of audit shall primarily be based on risk evaluation through appropriate selectivity criteria.

**5. Manner of conducting audit.**— (1) The proper officer may conduct audit either in his office or in certain cases at the premises of an auditee.

(2) The proper officer may, where considered necessary, request the auditee to furnish documents, information or record including electronic record, as may be relevant to audit.

(3) The proper officer shall give not less than fifteen days advance notice to the auditee to conduct audit at the premises of the auditee.

(4) The proper officer may, where considered necessary, inspect the imported goods or export goods or dutiable goods at the premises of the auditee or request the auditee to produce sample, if available, with him.

(5) The proper officer shall inform the auditee of the objections, if any, before preparing the audit report to provide him an opportunity to offer clarifications with supporting documents.

(6) Where the auditee is in agreement with the audit findings, he may make voluntary payments of duty, interest or other sums, due, if any, in part or in full and the proper officer shall record the same in the audit report.

(7) Where the proper office has asked the auditee to furnish information, document, record or sample for the purposes of audit, it shall be mandatory for the proper officer to inform outcome of such audit to the auditee.

(8) The proper officer shall complete audit in cases where it is conducted at the premises of the auditee within thirty days from the date of starting of the audit:

Provided that the jurisdictional Commissioner of Customs may extend the period of completion of audit from thirty days to sixty days, by an order in writing.

**6. Assistance of professionals.** - (1) If the proper officer, having regard to the nature and complexity of the audit, is of the opinion that the audit has to be done with the assistance of a professional like Chartered Accountant, Cost Accountant, an expert in the field of computer sciences or information technology etc., may do so, with the previous approval of the Principal Commissioner/Commissioner of Customs.

**7. Penalty.** - Any auditee, who contravenes any provision of these regulations or abets such contravention or fails to comply with any provision of these regulations with which it was his duty to comply, shall be liable to a penalty which may extend to fifty thousand Indian rupees.

[F. No. 450/100/2017-Cus. -IV (Part-A)]

ZUBAIR RIAZ, Director (Customs)

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