

F. No.450/26/2019-Cus IV(Pt.)  
Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Indirect Taxes & Customs)  
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Room No.227B, North Block,  
New Delhi, dated the 30<sup>th</sup> of July , 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: 2<sup>nd</sup> phase of All India roll-out of Faceless Assessment - reg.**

Kind reference is invited to Board Circular No.28/2020-Customs and Instruction No. 09/2020, both dated 05.06.2020 on the 1<sup>st</sup> phase of All India roll-out of Faceless Assessment under the umbrella of the **Turant Customs** programme. The 1<sup>st</sup> phase was begun from 08.06.2020 at Bengaluru and Chennai Customs Zones for items of import primarily covered by Chapters 84 and 85 of the Customs Tariff Act, 1975. As earlier informed, the 1<sup>st</sup> phase marked the beginning of the pan India roll out of Faceless Assessment, in different phases covering other ports and items of import, leading upto this mode of Customs assessment becoming the norm across the country from 01.01.2021.

2. Board has reviewed the 1<sup>st</sup> phase of Faceless Assessment at Bengaluru and Chennai and resolved few technical and administrative issues that arose. Board also noted that on expected lines the Faceless Assessment ushered in a smooth and faster clearance process with uniformity in assessment. Accordingly, **Board has decided to begin the 2<sup>nd</sup> phase of All India roll-out of Faceless Assessment w.e.f. 03.08.2020 by including Delhi and Mumbai Customs Zones and extending the scope of Faceless Assessment at Chennai and Bangalore Customs Zones.** It is clarified that the Customs Zones and the imports already covered under the 1<sup>st</sup> Phase would continue and be treated as subsumed under the 2<sup>nd</sup> phase. Thus, the 2<sup>nd</sup> phase of Faceless

Assessment will cover the following specified Customs Zones and the imports primarily under the specified Chapters of the Customs Tariff Act, 1975:-

S.No.	Chapter(s) of the Customs Tariff Act, 1975	Appraisement Group	Customs Zones	Remarks
1.	84	5	Bengaluru, Chennai, and Delhi	Bengaluru and Chennai Zones were covered in 1 <sup>st</sup> phase.
2.	85	5A	Bengaluru, Chennai, and Delhi	Delhi Zone is newly covered.
3.	89 to 92	5B	Bengaluru, Chennai, and Delhi	Pilot programme has been running in Delhi Zone since September 2019 and now Bengaluru and Chennai are newly covered.
4.	50 to 71	3	Bengaluru, Chennai, and Delhi	Pilot programme has been running in Chennai Zone since September 2019 and now Bengaluru and Delhi are newly covered.
5.	29	2A	Mumbai I, Mumbai	Newly

		II and Mumbai III	introduced Zones
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3. Further, for monitoring and ensuring speedy and uniform assessments in the Customs Zones at S.Nos. 1 to 4 of the above table, in regard to Bills of Entry assigned by the Customs Automated System to the officers of the Faceless Assessment Groups, Board hereby nominates the following officers as Nodal Commissioners :-

<b>S. No.</b>	<b>Designation</b>
1.	Principal Commissioner/Commissioner of Customs, Bengaluru City, Bengaluru
2.	Principal Commissioner/Commissioner of Customs, Airport and Air Cargo Complex, Bengaluru
3.	Principal Commissioner/Commissioner of Customs (II), Chennai
4.	Principal Commissioner/Commissioner of Customs (VII), Air Cargo Complex Chennai
5.	Principal Commissioner/Commissioner of Customs, ICD Tughlakabad, Import.
6.	Principal Commissioner/Commissioner of Customs, Air Cargo Import, Delhi.

3.1. For the Customs Zones at S.No.5 of the table in para 2 above, Board hereby nominates the Principal Commissioner/Commissioner of Customs, Import-II, New Custom House, Mumbai, the Principal Commissioner/Commissioner of Customs, Nhava Sheva-I, Jawaharlal Nehru Customs House, Mumbai and the Principal Commissioner/Commissioner of Customs(III), Import, Air Cargo Complex, Sahar, Mumbai as Nodal Commissioners who shall be administratively responsible for monitoring and ensuring speedy and uniform assessments in the three Customs Zones, in regard to Bills of Entry assigned by the Customs Automated System to the officers of the Faceless Assessment Groups.

4. Further, Notification No.63/2020-Customs (N.T.) dated 30.07.2020 is issued for the purpose of empowering the jurisdictional Commissioners of Customs (Appeals) at Bengaluru, Chennai, Delhi and Mumbai 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

[www.abcaus.in](http://www.abcaus.in) 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 Delhi. Similarly, Commissioners of Customs (Appeals) at Mumbai-I would decide appeals filed for imports at Mumbai-I even though the assessing officer is located at Mumbai-II.

5. All other clarifications and guidelines on Faceless Assessment, as provided vide Circular No.28/2020-Customs and Instruction No.09/2020-Customs, both dated 05.06.2020 may be kindly referred to.

6. The concerned Principal Chief Commissioners/Chief Commissioners are requested to issue Public Notices and guide the trade suitably to ensure the smooth roll out of Phase 2 of Faceless Assessment.

7. Any difficulties faced in the implementation may please be brought to the notice of the Board.

Yours faithfully,



(Ananth Rathakrishnan)  
Deputy Secretary (Customs)