

**Report of the
Comptroller and Auditor General
of India**

for the year ended March 2014

Union Government
(Department of Revenue –Customs)
(Compliance Audit)
No. 8 of 2015

TABLE OF CONTENTS

	Chapter	Para No.	Page
Preface			<i>ii</i>
Executive summary			<i>iii</i>
Glossary of terms and abbreviations			<i>vi</i>
Customs revenue	I		
Growth, trend and composition of Customs Receipts		1.1 to 1.8	1
Tax administration		1.9 to 1.21	5
Facilitation issues		1.22 to 1.26	13
Customs Audit Products and follow up of Audit Reports		1.27 to 1.28	15
Working of Directorate of Revenue Intelligence	II	2.1 to 2.8	16
Working of Directorate General of Valuation	III	3.1 to 3.16	26
Assessment of Customs Revenue	IV	4.1 to 4.11	36
Incorrect Application of General Exemption Notifications	V	5.1 to 5.6	47
Mis-Classification of Goods	VI	6.1 to 6.9	54
Duty Exemption/Remission Schemes	VII	7.1 to 7.2	59
Net Foreign Exchange Earnings by the Hospitality Sector		7.3 to 7.24	60
Audit of DGFT's EDI System	VIII	8.1 to 8.8	77
Annexures		1 to 11	100