

## **Preface**

This Report for the year ended March 2014 has been prepared for submission to the President of India under Article 151 of the Constitution of India.

The Report contains significant results of the performance audit of Import and Export Trade Facilitation through Customs Ports.

The instances mentioned in this Report are those which came to notice in the course of test audit during the period 2014-15.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

Audit wishes to acknowledge the cooperation received from Ministry of Commerce and Industry (DGFT) and Department of Revenue (CBEC) and its field formations at each stage of the audit process.