

CHAPTER I CUSTOMS REVENUE

I Overview

The chapter presents an overview of nature and growth trend of Customs receipts, imports and exports and duty foregone as a result of export promotion schemes. The chapter also describes organisational structure and functions of the ministries involved along with their internal control mechanisms and internal audit findings. The information presented in this chapter is primarily based on statistics from the Union Finance Accounts of 2015-16 and 2016-17, statistical information provided by the Central Board of Excise and Customs (CBEC), Director General of Foreign Trade (DGFT), Department of Commerce and data available in public domain.

1.1 Resources of the Union Government

Government of India's tax and non-tax resources include all revenues received by the Union Government, all loans raised by issue of treasury bills, internal and external loans and all moneys received by the Government in repayment of loans. Tax revenue resources of the Union Government consist of revenue receipts from direct and indirect taxes. **Table 1.1** below shows the summary of resources of the Union Government for the Financial Year (FY) 17 and FY 16.

Table 1.1: Resources of the Union Government

	2016-17	2015-16
A. Total Revenue Receipts	22,23,988	19,42,353
<i>i. Direct Taxes Receipts</i>	8,49,801	7,42,012
<i>ii. Indirect Taxes Receipts including other taxes¹</i>	8,66,167	7,13,879
<i>iii. Non-Tax Receipts</i>	5,06,721	4,84,581
<i>iv. Grants-in-aid & Contributions</i>	1,299	1,881
B. Miscellaneous Capital Receipts ²	47,743	42,132
C. Recovery of Loan & Advances ³	40,971	41,878
D. Public Debt Receipts ⁴	61,34,137	43,16,950
Receipts of Government of India (A+B+C+D)	84,46,839	63,43,313

Note: Total Revenue Receipts include ₹ 5,06,193 crore in FY 16 and ₹ 6,08,000 crore in FY 17, share of net proceeds of direct and indirect taxes directly assigned to states.

Source: Union Finance Accounts of 2015-16 and 2016-17.

Figures for 2016-17 are provisional

¹ Indirect taxes levied on goods and services such as customs duty, excise duty, service tax etc;

² This comprises of value of bonus share, disinvestment of public sector and other undertakings and other receipts;

³ Recovery of loans and advances made by the Union Government;

⁴ Borrowing by the Government of India internally as well as externally;

The total receipts of the Union Government increased by 33 percent to ₹ 84,46,839 crore in FY 17 from ₹ 63,43,313 crore in FY 16. In FY 17, its own receipts were ₹ 22,23,988 crore including Gross tax receipts of ₹ 17,15,968 crore, of which Indirect Taxes accounted for ₹ 8,66,167 crore.

1.2 Nature of Indirect Taxes

Indirect taxes are levied on the cost of the supply of goods/services and are, in this sense, transaction-specific rather than person-specific. Major indirect taxes/duties levied under Acts of Parliament are Customs duty, Central Excise duty and Service Tax. This report is devoted to Customs duty.

1.3 Trends of growth of Indirect Taxes

The relative growth of indirect taxes during FY 13 to FY 17 is given in **Table 1.2** below. The percentage share of indirect taxes to GDP⁵ was between 4.4 to 5.7 percent during last five years.

Table 1.2: Growth of Indirect Taxes

Year	Gross Indirect Taxes	GDP	Indirect Taxes as percent of GDP	Gross Tax Revenue	Indirect Taxes as percent of Gross Tax revenue
FY 13	4,74,728	99,88,540	4.75	10,36,460	45.80
FY 14	4,97,349	1,13,45,056	4.38	11,38,996	43.67
FY 15	5,46,214	1,25,41,208	4.36	12,45,135	43.87
FY 16	7,10,101	1,35,76,078	5.23	14,55,891	48.77
FY 17	8,62,151	1,51,83,709	5.68	17,15,968	50.24

Cr. ₹

Source: Finance Accounts of respective years.
Figures for FY 17 are provisional

The share of Indirect Taxes in Gross Tax revenue and GDP has marginally increased in FY 17 as compared to FY 16.

II Organisational Structure and functions

1.4 The Comptroller and Auditor General's audit of Customs duty and Foreign Trade Policy (FTP) principally involves Ministry of Finance (MoF) and Ministry of Commerce and Industry (MOCI). The organisational structure and functions of the two ministries is briefly described below.

The Department of Revenue (DoR) of MoF, functions under the overall direction and control of the Secretary (Revenue) and coordinates matters relating to all the Direct and Indirect Union Taxes through two statutory Boards namely, the Central Board of Excise and Customs (CBEC) and the Central Board of Direct Taxes (CBDT) constituted under the Central Board of Revenue Act, 1963. Policy matters relating to the levy and collection of Customs duties are looked after by the CBEC.

⁵ Source: Union Finance Accounts of respective years, Figures of GDP provided by Central Statistical Organisation.

During 2016-17 there were 103 Customs Commissionerates spread over 29 zones across India, out of which 33 Commissionerates were combined Commissionerates of Customs and Central Excise and Service tax, now GST.

The overall sanctioned staff strength of the CBEC and Customs field formations is 86,812⁶ (as on 1 January 2017). The organizational structure of CBEC is shown in **Annexure 1**.

The Department of Commerce (DoC) under Ministry of Commerce and Industry, through Director General of Foreign Trade (DGFT) formulates, implements and monitors the FTP which provides the basic framework of policy and strategy to be followed for promoting exports and trade. The FTP is periodically reviewed to incorporate changes necessary to take care of emerging economic scenarios both in the domestic and international economy. Besides, the Department is also entrusted with responsibilities relating to multilateral and bilateral commercial relations, Special Economic Zones (SEZ), state trading, export promotion and trade facilitation, and development and regulation of certain export oriented industries and commodities.

The FTP is implemented through the Regional Licensing Authorities (RLAs) who are responsible for providing Importer Exporter Codes (IEC)⁷ and granting licenses under various schemes of export promotion. During 2016-17 there were 37 RLAs across India.

1.5 Customs revenue base

The Customs revenue base comprises of the Importers and Exporters issued with IEC by the DGFT. As on March 2016⁸ there are 7,24,434 active IECs. During 2016-17, ₹ 18.52 lakh crore of exports (69,83,970 transactions) and ₹ 25.77 lakh crore worth of imports (42,32,309 transactions) took place. Thirty four agreements⁹ providing tariff concession were active during FY 17. Customs receipts (₹ 2,25,370 crore) along with revenue forgone (₹ 3,87,539 crore) forms the basis of the Customs receipts audit.

III Analysis of Customs receipts and Revenue foregone

1.6 India's export and import and Customs receipts during FY 13 to FY 17

During FY 17 in terms of value, exports have shown positive growth as compared to negative growth percentage during last two previous years (FY 15 and FY 16). In FY 17 the value of export earnings had risen by ₹ 1,35,962 crore (7.92 percent) over FY 16.

⁶ Figures furnished by the Directorate General of HRD (Customs, Central Ex. & STax as on 1 January 2017.

⁷ IEC is issued by DGFT, Delhi to every importer/Exporter.

⁸ Source: DGFT, Udyog Bhawan, New Delhi.

⁹ <http://commerce.nic.in/trade/international>

In value terms imports during FY 17 increased by 4 percent which was mainly due to growth in import of cereals, Meat and edible meal offal, cotton, zinc and articles thereof and other base metals.

Table 1.3: India's Import and Export

Cr. ₹									
Year	Imports	Percent growth over previous year	Customs receipts	Percent growth over previous year	Custom receipts as percentage of Imports	Exports	Percent growth over previous year	Trade Imbalance	Trade imbalance as percentage of Imports
FY 13	26,69,162	14	1,65,346	11	6.2	16,34,319	11	-10,34,843	38
FY 14	27,15,434	2	1,72,085	4	6.3	19,05,011	17	-8,10,423	30
FY 15	27,37,087	0.80	1,88,016	9	6.9	18,96,348	(-)0.45	-8,40,739	31
FY 16	24,90,298	(-)9.02	2,10,338	12	8.4	17,16,378	(-)9.49	-7,73,920	31
FY 17	25,77,422	3.50	2,25,370	7	8.7	18,52,340	7.92	-7,25,082	28

Source: EXIM data, Department of Commerce, Finance Accounts of respective years.
Figures for FY 17 are provisional.

Customs receipts to percentage of total imports were 8.7 percent in FY 17 as compared to 8.4 percent of FY 16.

Trade imbalance as percentage of imports came down from 38 percent in FY 13 to 28 percent in FY 17.

1.7 Performance of exports from Special Economic Zones

Under the SEZ Act 2005, there are 424 approvals given for establishing SEZs, of which 354 have been notified and 222 are operational as on 7 September 2017 (**Annexure 2**). There are 4643 units approved as on 30 June 2017. A total of ₹ 4.33 lakh crore has been invested resulting in generation of employment for 17.79 lakh persons.

Exports from SEZ in 2016-17 have shown a growth of 12 percent over 2015-16 with exports of ₹ 5.24 lakh crore.

Table 1.4: Performance of SEZs in FY 13 TO FY 17

Year	Exports ₹ in crore	Percent growth over previous year
2012-13	4,76,159	31 %
2013-14	4,94,077	4%
2014-15	4,63,770	(-) 6%
2015-16	4,67,337	0.77 %
2016-17	5,23,637	12 %

Source: www.sezindia.nic.in

1.8 Growth of Customs receipts vis-a-vis GDP, Gross tax revenue and Indirect Taxes

The growth trends of Customs receipts vis-a-vis GDP and Indirect Taxes during FY 13 to FY 17 are given in **Table 1.5**.

Table 1.5: Growth of Customs receipts

Cr. ₹

Year	Customs receipts	GDP	Customs receipts as % of GDP	Gross Tax Revenue	Customs receipts as % of Gross tax	Gross Indirect Taxes	Customs receipts as % of Indirect taxes
FY 13	1,65,346	99,88,540	1.66	10,36,460	15.95	4,74,728	34.83
FY 14	1,72,085	1,13,45,056	1.52	11,38,996	15.10	4,97,349	34.59
FY 15	1,88,016	1,25,41,208	1.50	12,45,135	15.10	5,46,214	34.42
FY 16	2,10,338	1,35,76,086	1.55	14,55,891	14.45	7,10,101	29.62
FY 17	2,25,370	1,51,83,709	1.48	17,15,968	13.13	8,62,151	26.14

Source: Finance Accounts of respective years.
Figures for FY 17 are provisional.

The Customs receipts as a ratio of GDP, Gross Tax Revenue and Gross Indirect Taxes has shown decline in the FY 17 as compared to FY 16.

1.9 Variation in Budget and Actual Customs receipts

Budget and Revised estimates vis-a vis actual Customs receipts during FY 13 to FY 17 are given in **Table 1.6** below.

Table 1.6: Budget and Revised estimates, Actual receipts

Cr. ₹

Year	Budget estimates	Revised estimates	Actual receipts	Diff. between actual and BE	Percent variation between actual and BE	Percent variation between actual and RE
FY 13	1,86,694	1,64,853	1,65,346	(-)21,348	(-)11.43	(+)0.30
FY 14	1,87,308	1,75,056	1,72,085	(-)15,275	(-)8.16	(-)1.73
FY 15	2,01,819	1,88,713	1,88,016	(-)13,803	(-)6.84	(-)0.37
FY 16	2,08,336	2,09,500	2,10,338	(+)2,002	(+)0.96	(+)0.40
FY 17	2,30,000	2,17,000	2,25,370	(-)4,630	(-)2.01	(+)3.85

Source: Union Budgets and Finance Accounts for respective years, Department of Revenue.
Figures for FY 17 are provisional.

The percentage variation during FY 17 between budget estimates and actual collections was (-) 2.01 percent. The revised estimates to actual receipts have also varied by (+) 3.85 percent.

1.10 Customs revenue forgone under Customs Act, 1962

The Central Government has been delegated powers of duty exemption under Section 25(1) of the Customs Act, 1962 to issue notifications in public interest so as to prescribe duty rates lower than the tariff rates prescribed in the Schedule

to the Customs Tariff Act. These rates prescribed by notification are known as the “effective rates”.

The revenue forgone is thus defined by Ministry of Finance to be the difference between duty that would have been payable but for the issue of the exemption notification and the actual duty paid in terms of the relevant notification.

In other words,

$$\text{Revenue forgone} = \text{Value} \times (\text{Tariff rate of duty} - \text{Effective rate of duty})$$

Table 1.7: Customs receipts and total Customs revenue forgone

Cr.₹

Year	Customs receipts	Revenue forgone on commodities including Schemes	Refunds	Drawback paid	Rev. forgone +Refunds+ Drawback	Revenue forgone as percentage of Customs receipts
FY 13	1,65,346	2,98,094	3,031	17,355	3,18,480	193
FY 14	1,72,085	3,26,365	4,501	18,539	3,49,405	203
FY 15	1,88,016	4,65,618	5,051	27,276	4,97,945	265
FY 16	2,10,338	2,98,704	6,346	35,370	3,40,420	162
FY 17	2,25,370	3,47,179	6,963	33,397	3,87,539	172

Source: Union Receipts Budget, DG Systems & Data Management, CBEC, Drawback cell, CBEC.
Figures for FY 17 are provisional.

The revenue forgone as a percentage of Customs receipts was 172 percent in FY 17 (**Table 1.7**). Revenue foregone on commodities and Refunds had shown upward trend in the FY 17 as compared to FY 16. However, Drawbacks paid have declined by 6 percent (₹ 1,973 crore) in FY 17 over FY 16.

During the FY 17, 63 percent of the revenue forgone was on Natural or cultured pearls, precious metals and articles thereof, Television image and sound recorders/reproducers and parts/articles thereof, Animal or vegetable fats/oil and Man- made filaments etc.

1.11 Revenue forgone under Export Promotion Schemes

The revenue forgone under Export Promotion schemes stood at 41 percent of the Customs receipts during the FY 17 as compared to 39 percent during FY 16. During FY 17 top five schemes on which duty was foregone were Advance license scheme, EOU/EHT/STP, SEZ, EPCG, MEIS and Focus Product Scheme.

Advance license scheme allows duty free imports of raw materials used in the manufacture of resultant products subject to fulfilment of prescribed Export obligation (EO) within 36 months from the date of issue of licence.

Units in Special Economic Zones (SEZ)/ Exports Processing Zones (EPZ)/ Export Oriented units (EOU) are allowed duty free imports of inputs to export goods and services.

Export Promotion Capital Goods (EPCG) scheme allows import of capital goods at concessional rate of Customs duty subject to EO equivalent to eight times of duty saved on capital goods imported to be fulfilled over a period of eight years from the date of issue of license.

Merchandise Exports from India Scheme (MEIS) provides reward in the form of duty credit scrip for exports of notified goods/products to notified markets on realised Free on Board (FOB) value of exports in free foreign exchange.

Focus Product Scheme (FPS) provides for duty credit equivalent to 2/5 percent of Free on Board (FOB) value of exports realized in free foreign exchange for export of specified products.

The six major schemes which accounted for 96 percent (₹ 87,732 crore) of total revenue foregone (₹ 91,336 crore) during FY 17 are shown below.

Table 1.8: Revenue foregone under major Export promotion Schemes

Scheme	Amount foregone (Cr.₹)	Percentage of total revenue foregone	FY 17	
			Amount foregone (Cr.₹)	Percentage of total revenue foregone
			FY 16	
Advance Licence	25,633	31	29,356	32
EOU/EHT/STP	14,849	18	18,497	20
SEZ	13,595	17	13,003	14
*Merchandise Exports from India Scheme (MEIS)	0		12,826	14
EPCG	10,145	12	10,986	12
Focus Product Scheme(FPS)	7,495	9	3,064	3
Sub Total	71,717	88	87,732	96
Others **	10,065	12	3,604	4
TOTAL	81,782		91,336	
Customs receipts	2,10,338		2,25,370	
Revenue foregone as percent of Customs receipts		39		41

Source: Directorate of Data Management, CBEC, Ministry of Finance

*Merchandise Exports from India Scheme (MEIS) replaced FMS/FPS and VKGUY schemes in Foreign Trade Policy 2015-20.

**Others include DEPB, DFRC, DFEC Schemes, Target plus scheme, Vishesh Krishi and Gram Udyog Yojana (VKGUY), Served from India Scheme (SFIS), DFIA Scheme, Status Holder Incentive scrip Scheme (SHIS), Focus Market Scheme (FMS) etc.

During FY 17 revenue foregone under Advance license Scheme was the highest among the different Export Promotion Schemes. The revenue foregone under Advance license scheme, EOU/EHT/STP and EPCG Scheme had shown an increase in FY 17 vis-à-vis FY 16 except SEZ and Focus Product Scheme.

1.12 Cost of Collection for the FY 13 to FY 17

The cost of collection is the cost incurred on collection of Customs duties and comprises of expenditure on Import/Export Trade Control functions, Preventive functions, transfers to reserve fund/deposit account and other expenditure.

The cost of collection of Customs receipts for 2016-17 was 1.47 percent of Customs receipts. The cost of collection of Customs receipts for the five year financial period from 2013-14 to 2016-17 is given below.

Table 1.9: Cost of Collection during FY 13 to FY 17

Cr.₹

Year	Expenditure on Revenue-cum Import /export and trade control functions	Expenditure on preventive and other functions	Transfer to Res. Fund, Deposit A/c and other expdr.	Total	Customs receipts	Cost of collection as percentage of Customs receipts
FY 13	315	1,653	10	1,979	1,65,346	1.20
FY 14	333	1,804	5	2,142	1,72,085	1.25
FY 15	382	2,094	20	2,496	1,88,016	1.33
FY 16	412	2,351	36	2,799	2,10,338	1.33
FY 17	544	2,771	7	3,322	2,25,370	1.47

Source: Finance Accounts of the Union Government for respective years.
Figures for FY 17 are provisional.

Expressed in terms of percentage of Customs receipts, cost of collection ranged between 1.20 percent (FY 13) to 1.47 percent (FY17).

1.13 Internal Controls and Internal Audit

1.13.1 Risk Management System (RMS)

Customs assessments procedures are largely computerised to facilitate trade by quicker process of imports and exports and minimize irregularities in assessments. RMS, an electronic system, interdicts import declarations (goods) on the basis of pre-defined risk parameters which are then subject to assessment or examination or both.

Efficiency of RMS hinges on the precision of the outliers highlighted and increasing the coverage of system based assessments in all air cargo, sea port and land ports, SEZ / EOU except non-EDI ports. Out of total import transactions in FY 17, 21 percent transactions were flagged by RMS for detailed assessments as against 20 percent in the previous year (**Table 1.10**). Similarly, in FY 17, export transactions flagged by RMS for detailed assessments were 30 percent of total transactions as against 24 percent in FY 16.

Table 1.10: Transactions flagged by the RMS

No. of transactions flagged by RMS	FY 16	FY 17
Imports	16,06,930 (20 %)	9,04,928 (21%)
Exports	23,81,803 (24 %)	17,81,457 (30%)
Total transactions (Imports)	80,15,856	42,32,309
Total transactions (Exports)	97,41,229	69,83,970

Source: Directorate of Analytics and Risk Management, CBEC

1.13.2 Internal Audit and Investigation

Directorate General of Audit has its Headquarter located in Delhi, headed by Director General (Audit) with seven zonal units at Ahmedabad, Bangalore, Chennai, Delhi, Hyderabad, Kolkata and Mumbai each headed by Addl. Director Generals under its ambit. Every zonal unit of DGA has area wise jurisdictional control over zonal units of Chief Commissioner and Commissionerates there under.

1.13.3 Technical audit by DG (Audit), CBEC

Departmental audit is an important instrument of internal control which detects non compliance and inefficiencies and initiates remedial action on shortcomings. CBEC did not furnish information on technical audits planned and conducted for FY 16 and FY 17. Audit is therefore unable to comment on effectiveness.

1.13.4 On Site Post Clearance Audit (OSPCA)

CBEC has introduced the scheme of 'On Site Post Clearance Audit' or OSPCA at premises of importers and exporters' vide Notification No. 72/2011-Cus. (N.T.) dated 4-10-2011.

OSPCA allows verification of self-assessment on periodic basis by scrutiny of all import/export transactions including those under the export promotion schemes at the premises of Importer or Exporter. Thus, an importer or exporter can benefit from reduced clearance time and can deal with the goods promptly, saving on insurance, warehouse and storage charges. On the other hand, the Customs can do a comprehensive company oriented check to ensure that imports or exports conform to the declarations. Board has operationalized OSPCA w.e.f. 1-10-2011 only for importers registered under the Accredited Client Programme (ACP). In 2016-17 the CBEC merged the ACP scheme and Authorized Economic Operator (AEO) scheme as a combined three-tier AEO programme (Circular no.33/2016-cus dated 22 July 2016).

The AEO programme aims to provide further benefits to the entities who have demonstrated strong internal control system and willingness to comply with

the laws administered by the Central Board of Excise and Customs. Under the programme the importer shall be subject to audit once each financial year.

During FY 17 only 17 percent of units planned for audit under OSPCA have been audited which resulted in detection of miniscule total short levy of ₹ 8.60 crore, of which ₹ 5.02 crore was recovered (**Table 1.11**).

Table 1.11: Audit conducted under OSPCA

FY	Audit planned for no. of units	Audit conducted	Duty detected ₹ in crore	Duty recovered ₹ in crore
FY 16	330	80 (24 %)	3.73	3.51
FY 17	561	93 (17%)	8.60	5.02

Source: Directorate General of Audit, Customs, Central Excise and Service Tax

1.13.5 Tax Evasion and Seizures

According to information furnished by Directorate of Revenue Intelligence (DRI) the number of duty evasion cases moved up from 631 in FY 16 to 667 in FY 17 but the value came down from ₹ 6,623 crore to ₹ 1,422 crore (**Annexure 3**). Major commodities involved in evasion cases were Gold and Gold jewellery, Red Sanders, Alcoholic Beverages, Iron ore, Mobiles and Pharma products.

1.13.6 Internal Audit irregularities

Principal Chief Controller of Accounts (Pr.CCA), CBEC audits different payment and accounting functions of CBEC. Though internal audit is an integral part of the internal control system, the internal audit reports of Pr.CCA indicated pendency to the tune of 338 internal audit paras with gross value of ₹ 57,121 crore¹⁰.

Pr.CCA audit comments comprised the following irregularities apart from points of establishment audit till FY 17:

- a) Non recovery of dues from Govt. Department/State Government Bodies/ Private parties/ Autonomous bodies; ₹ 47,556 crore;
- b) Blocking of government money; ₹ 1,144 crore.

1.14 Comptroller and Auditor General of India's (CAG) audit

The CAG's audit of Customs receipts is performed under Section 16 of the Comptroller and Auditor General of India (Duties, Powers and Conditions of Service) Act, 1971. The compliance audit is carried out in accordance with Compliance Audit Guidelines 2015, CAG's Manual of Standing Orders (Audit) 2002 and as per the provisions of Regulations on Audit and Accounts 2007. The audit is managed through nine field offices headed by Director Generals (DGs)/ Principal Directors (PDs).

¹⁰ Pr.CCA D.O.No.IA /NZ/HQ/CAG/Information/2016-17/74 dated 28 August 2017

1.14.1 Compliance Audit Report

The current report has 99 paragraphs with revenue implication of ₹ 85 crore. There were generally five kinds of observations viz. incorrect classification; incorrect application of exemption notification; conditions of notification not fulfilled; incorrect provision of Scheme-based exemptions and incorrect assessment of Customs duties. The department/Ministry has taken rectificatory action involving money value of ₹ 30 crore in case of 77 paragraphs in the form of issue of show cause notices, adjudication of show cause notices and has reported recovery of ₹ 19 crore in 50 cases.

1.14.2 Access to information /Records

Single Sign On (SSO id)¹¹ based access of ICES 1.5 was used along with examination of basic Records/ documents in DoR, CBEC, Department of Commerce (DoC) and their field formations. MIS, MTRs of CBEC along with other stake holder reports were used. In addition DGFT (EDI) data, SEZ online data, DoC, Annual Import/Export Data of Customs (CBEC), the Union Finance Accounts and Exim Data of DoC, were also used.

Risk assessment for comprehensive audit planning, and macro analysis of Customs transactions, however, have not been possible since 2012-13 as the transaction level data of ICES 1.5 for imports and exports as per the data directory has not been provided by Director General (System), CBEC despite protracted correspondence and several meetings between the Audit and the Board, including at the highest level. The CRA module of ICES does not cater to the Audit's requirement of data for macro analysis of the transaction data.

1.14.3 Response to CAG's audit, revenue Impact/follow-up of Audit Reports

In the last five audit reports (including current year's report) we had included 617 audit paragraphs (Table 1.12) involving ₹ 6,570 crore. Government had accepted observations in 495 audit paragraphs involving ₹ 275 crore and had recovered ₹ 105 crore in 334 paragraphs.

Table 1.12: Follow up of Audit Reports

Year	Paragraphs included		Paragraphs accepted		Recoveries effected		Cr. ₹
	No.	Amt.(Cr. ₹)	No.	Amt. (Cr. ₹)	No.	Amt.(Cr. ₹)	
FY 13	139	1,832	120	95	85	31	
FY14	154	2,428	137	46	78	17	
FY 15	122	1,162	91	85	67	23	
FY 16	103	1,063	70	19	54	15	
FY 17	99	85	77	30	50	19	
Total	617	6,570	495	275	334	105	

Source: CAG Audit reports for respective years.

¹¹ SSO id is the protocol for individual secure access to the Customs EDI system.