

Appendix 1

Eligibility, Registration, Importation, reconciliation, plant site verification and finalisation of assessment/contract procedures for Project Imports

Eligibility: In term of Regulation 4 of PIR, 1986, the Project Import benefits are available to those goods which are imported against one or more specific contracts registered with the customs authority. The Scheme is available to the main contractor as well as sub-contractor(s) supplying goods to the main contractor⁶⁸.

Registration: Importer is first required to get approval from the related and notified sponsoring authority (Ministry/Statement Government Department and others). Thereafter, the approved list of goods/contracts is to be registered with the Custom port from where the importer intends to import the goods. The Customs port, after verifying the requisite documents, registers the project contract and allots a registration number. Bond equal to Cost, insurance and freight (CIF) value/Bank Guarantee (*Except by PSUs*) is to be executed by the importer.

Importation: After registration, the importer can import the approved goods either from the port of registration or from other ports after availing Telegraphic Release Advice (TRA) facility. The goods imported are first provisionally assessed by the Customs, port under CTH 9801 and according to the nature of projects, 'Nil'/concessional rate of duty is levied as provided in related notification.

Reconciliation Statement: As per Regulation 7 of PIR, 1986, the importer shall within three months from the date of last import or within such extended period as the proper officer may allow, submit a 'reconciliation statement' showing the description, quantity and value of goods imported along with a certificate from a registered/certified Chartered Engineer certifying the installation of each of the imported items of machinery.

Plant Site Verification: In order to ensure that the imported machinery/goods have actually been installed/used in the projects, Plant Site Verification (PSV) is required to be carried out by the jurisdictional Central Excise authority in cases where value of project exceeds ₹1 crore and in other cases on selective basis. For 'substantial expansion' project, the importer is also required to submit the documents establishing the 'substantial expansion'⁶⁹ of the project.

Finalisation of assessment/contract: After finalisation of assessment at the port of registration/other ports, project contract is then finalised by the port of registration where the contract was registered.

⁶⁸ CBEC (MoF)'s Circular No. 490/56/99-Cx. dated 25.01.1999.

⁶⁹ As per Regulation 3(c), substantial expansion means an expansion which will increase the existing installed capacity by not less than 25 per cent. As per MoF's letter No. 521/192/90-Cus TU dated 12 March 1992, documentary evidence like CE Certificate, books of account etc. are required to be submitted.

Appendix 2

Zone wise Customs revenue under Project Import scheme

A. CBEC (DGPM)

(₹ in crore)

Sr. No.	Commissionerate	2011-12	2012-13	2013-14	2014-15	2015-16	Total
1	ACC(Import), (Delhi)	1.31	2.13	2.25	17.61	23.87	47.17
2	Agra	0.00	0.00	0.00	0.00	0.00	0.00
3	Ahmedabad	19.18	40.75	94.83	0.00	0.00	154.76
4	Ahmedabad Central Excise	0.00	0.00	0.00	0.00	0.00	0.00
5	Airport & Air Cargo Complex Bangalore	0.00	0.42	0.32	0.00	0.33	1.07
6	Allahabad	0.00	15.89	0.00	0.00	0.00	15.89
7	Aurangabad	0.00	0.00	2.61	36.47	28.35	67.43
8	Bangalore CE	0.00	0.00	0.00	0.00	0.00	0.00
9	Bhopal	0.00	2.67	28.70	24.99	14.39	70.75
10	Chennai Central Excise	0.00	0.00	0.00	0.00	0.00	0.00
11	Chennai Customs	0.00	0.00	0.00	0.00	0.00	0.00
12	City Customs, Bangalore	10.33	13.00	3.80	2.75	1.64	31.52
13	Cochin Customs	0.00	0.00	11.81	72.81	303.54	388.16
14	Coimbatore	0.00	0.00	0.00	0.00	0.00	0.00
15	Commissionerate of Customs, Visakhapatnam	300.28	170.65	224.76	76.05	90.20	861.94
16	Customs (Preventive), Bhubaneswar	93.50	22.75	24.87	0.00	0.00	141.12
17	Customs Preventive Comm. , Vijayawada	23.59	0.00	0.00	0.00	0.00	23.59
18	Hyderabad	0.04	0.93	4.60	25.41	15.36	46.34
19	ICD Patparganj& Other ICDs (Delhi)	0.00	0.00	0.00	0.00	41.42	41.42
20	Jaipur	0.00	0.00	0.00	0.00	0.00	0.00
21	Jamnagar	0.00	0.00	0.00	0.00	2.67	2.67
22	Jodhpur	0.00	7.12	19.89	2.40	0.23	29.64
23	Kandla	0.00	0.00	0.00	0.00	0.00	0.00
24	Kanpur	19.58	1.51	17.34	0.30	3.86	42.59
25	Kolkata Central Excise	0.00	0.00	0.00	0.00	0.00	0.00
26	Kolkata Customs	405.66	620.24	712.48	504.27	205.33	2447.98
27	Lucknow	0.00	0.00	0.00	0.00	0.00	0.00
28	Ludhiana	1.50	1.15	0.00	0.00	0.00	2.65
29	Mangaluru Customs Commissionerate	0.00	0.00	0.00	0.00	0.00	0.00
30	Mumbai I CE	0.00	0.00	0.00	0.00	0.00	0.00
31	Mumbai II CE	0.00	0.00	0.00	0.00	0.00	0.00
32	Mumbai III Cus	0.00	0.00	0.00	0.00	0.00	0.00
33	Mumbai-I Customs	1078.93	934.02	597.54	288.86	162.96	3062.31

No. 42 of 2016 (Performance Audit)

34	Mumbai-II Customs	458.16	452.28	508.43	263.76	217.24	1899.87
35	Mundra	0.00	0.00	0.00	0.00	9.39	9.39
Sr. No.	Commissionerate	2011-12	2012-13	2013-14	2014-15	2015-16	Total
36	Mysore	0.00	0.00	0.00	0.00	0.00	0.00
37	Nagpur-I	0.00	7.51	21.81	10.03	4.95	44.30
38	Nagpur-II	0.00	0.00	0.00	0.00	0.00	0.00
39	Nasik-I	0.00	0.00	0.00	0.00	0.00	0.00
40	Nasik-II	0.00	0.00	0.00	0.00	0.00	0.00
41	Noida Customs	0.00	0.00	3.23	0.00	0.00	3.23
42	Patna	0.00	0.00	0.00	0.00	0.00	0.00
43	Pune	10.54	0.00	0.00	0.00	0.00	10.54
44	Raipur	0.00	16.17	17.90	2.45	25.91	62.43
45	Shillong	0.00	0.00	0.00	0.00	0.00	0.00
46	Tiruchirapalli	0.00	3.64	8.05	0.00	0.00	11.69
47	Vadodara	0.00	0.00	0.00	0.00	0.00	0.00
48	Wardha	0.00	0.00	0.00	0.00	0.00	0.00
	Total	2422.60	2312.83	2305.22	1328.16	1151.64	9520.45

B. CBEC website (cbecddm.gov.in)

(₹ in crore)

Sl. No.	Customs Zone	2011-12	2012-13	2013-14	2014-15 (upto Nov 14)	TOTAL
1	Mumbai Customs Zone I	1081.62	934.02	597.54	194.68	2807.86
2	Kolkata Zone	413.03	626.04	717.78	347.68	2104.53
3	Mumbai Customs Zone II	459.17	452.45	508.43	178.9	1598.95
4	Chennai Customs Zone	410.1	421.68	234.88	129.65	1196.31
5	Vizag Zone	519.96	183.33	242.06	45.77	991.12
6	Ahmedabad Customs Zone	434.16	186.79	209.56	99.81	930.32
7	Chennai Preventive Zone	229.14	92.62	0.65	1.92	324.33
8	Bangalore Zone	169.23	74.38	41.37	20.2	305.18
9	Bhopal Zone	0	44.18	56.81	23.5	124.49
10	Others (15 Zones)	42.99	58.72	150.04	143.74	395.49
	Grand total of Revenue from Project Import	3759.4	3074.21	2759.12	1185.85	10778.6
	All India Customs Revenue	149328	165346	172033	--	

Source: <http://cbecddm.gov.in>

C. DG (System and data Management)

(₹ in crore)

Sr. No.	Name of the Port	PORT CODE	Duty Collected				
			2011-12	2012-13	2013-14	2014-15	2015-16
	Year						
1	Ahmedabad Air	INAMD4	0.04	0.00	0.02	0.11	3.40
2	Bangalore Air	INBLR4	1.44	2.11	3.96	0.87	5.46
3	Bombay Sea	INBOM1	448.17	518.68	365.03	190.30	113.19
4	Bombay Air	INBOM4	6.58	9.10	10.37	9.01	13.58
5	Baroda ICD	INBRC6	0.12	0.00	0.00	0.00	0.00
6	Kolkata Sea	INCCU1	300.92	409.02	466.29	323.58	104.18
7	Kolkata Air	INCCU4	2.54	5.65	3.74	0.92	1.39

Report No. 42 of 2016 (Performance Audit)

Sr. No.	Name of the Port	PORT CODE	Duty Collected				
8	Cochin Sea	INCOK1	0.00	0.00	2.79	36.58	227.70
	Year		2011-12	2012-13	2013-14	2014-15	2015-16
9	Cochin	INCOK4	0.00	0.00	0.00	0.43	4.79
10	Dadrai-CGML	INCPL6	0.01	0.00	0.00	0.00	0.00
11	Delhi Air	INDEL4	1.19	1.64	1.58	15.17	12.08
12	Noida-dari ICD	INDER6	0.00	0.00	0.36	0.00	0.00
13	Dighi (Pune)	INDIG6	0.00	0.00	0.00	0.00	0.83
14	Gangavaram Port	INGGV1	1.44	0.18	1.86	0.00	0.00
15	GarhiHarsaru - ICD	INGHR6	0.00	0.35	0.00	0.00	9.41
16	Hyderabad Air	INHVD4	0.63	0.26	1.23	1.41	0.04
17	Kandla Sea	INIXY1	12.36	2.25	8.57	1.88	0.00
18	Jaipur	INJAI4	0.00	0.80	1.26	0.13	0.21
19	Kakinada	INKAK1	23.59	0.00	0.00	0.00	0.00
20	Kanakpura - Jaipur ICD	INKKU6	0.00	5.66	11.96	2.39	0.00
21	Kanpur - JRY (ICD)	INKNU6	0.00	0.00	2.49	11.56	3.51
22	Krishnapatnam	INKRI1	0.00	0.00	0.12	0.22	0.02
23	Karaikal	INKRK1	0.00	0.00	0.00	0.00	0.00
24	Ludhiana	INLDH6	0.75	0.62	0.00	0.00	0.00
25	Chennai Sea	INMAA1	295.60	310.94	161.18	151.57	213.58
26	Chennai Air	INMAA4	7.10	5.05	2.46	0.66	9.75
27	Mandideep	INMDD6	0.00	2.37	16.91	24.60	14.39
28	Mulund	INMUL6	0.51	0.00	0.00	0.00	0.00
29	Mundra	INMUN1	138.23	70.79	72.60	90.35	37.69
30	ICD Maliwada	INMWA6	0.00	0.00	1.25	4.96	2.48
31	Nagpur	INNGP6	0.00	4.33	14.95	9.40	3.75
32	Mangalore sea	INNML1	0.43	0.09	0.00	0.00	0.00
33	NhavaSheva Sea	INNSA1	307.93	303.65	371.97	194.28	157.99
34	Pipavav (Victor)	INPAV1	0.79	1.84	9.70	49.30	19.54
35	KLPPL-ICD/PANKI	INPNK6	0.00	0.00	1.16	0.85	0.00
36	Patparganj	INPPG6	0.26	0.14	0.60	0.65	3.43
37	Paradip	INPRT1	127.55	38.87	70.28	1.26	0.05
38	Patli ICD	INPTL6	0.00	0.00	0.00	0.00	0.43
39	Raipur	INRAI6	0.00	15.20	14.36	0.37	0.05
40	Thar - ICD	INSAU6	0.00	0.00	0.00	0.00	0.00
41	Sabarmati ICD	INSBI6	0.00	9.11	0.24	0.68	0.00
42	Hyderabad	INSNF6	0.04	0.75	2.64	6.55	0.37
43	Dadri - STTPL (CFS)	INSTT6	0.00	0.00	0.00	0.00	0.12
44	Tughlakabad	INTKD6	7.77	9.24	13.75	35.31	98.88
45	Tuticorin Sea	INTUT1	0.00	1.05	0.65	1.16	0.00
46	Tuticorin ICD	INTUT6	0.00	0.00	0.00	0.00	0.00
47	TondiarpetICD Chennai	INTVT6	0.00	2.38	1.13	5.07	15.33
48	Vizac sea	INVTZ1	109.22	121.79	160.36	47.17	63.01
49	Vishakapatnam	INVTZ4	0.00	0.00	0.00	0.00	0.00

50	Bangalore ICD	INWFD6	135.60	59.34	46.59	20.71	21.18
		Grand Total	1930.81	1913.27	1844.39	1239.44	1161.78

D Sector-wise imports and duty paid under Project Import Scheme during FY 12 to FY 16

Sector	Share in total imports (%)	Share in duty payment (%)
Power Sectors	64.04	29.72
All goods (residuary projects/goods)	29.68	62.12
Others	6.28	8.16
Total...	100	100

PROJECT CATEGORY WISE SUMMARY FOR THE PERIOD 2011-12 TO 2015-16

PROJECT CATEGORY	Sector	ASSESSABLE VALUE (₹)	DUTY PAID	Share (in %) in Assessable value	Share (in %) in duty payment
All goods	All goods (Residuary Projects/goods)	2,16,31,50,87,669	49,19,46,86,490	29.68	62.12
Barge mounted power plants	Power Sector	15,26,73,864	3,19,71,477	0.02	0.04
Coal Mining project	Coal mining	26,50,42,65,416	4,77,63,60,546	3.64	6.03
Delhi Metro Rail Project	Metro Project	25,82,83,226	0	0.04	0.00
Fertilizer Project	Fertiliser	8,34,99,35,215	1,27,16,01,562	1.15	1.61
Goods required for expansion of Mega Power Projects	Power Sector	1,31,56,95,662	3,34,41,234	0.18	0.04
Goods required for Projects for LNG Re-gasification Plant	LNG	51,22,69,269	11,61,86,881	0.07	0.15
High voltage power transmission project	Power Sector	1,42,16,18,640	30,05,83,293	0.20	0.38
Iron ore pellet projects	Iron ore	1,33,56,30,831	26,15,22,223	0.18	0.33
LNG Power Project at Dhabol	LNG	8,74,37,344	0	0.01	0.00
Mechanised handling system and pallet tracking system in mandis/warehouses	Mechanised handling system in Mandis	65,04,77,459	3,57,90,417	0.09	0.05
Mega Power Project	Power Sector	97,13,01,52,501	1,42,16,386	13.33	0.02
Mega Power Project - Interstate thermal plant of 1000 MW or more	Power Sector	1,52,09,77,458	3,81,56,716	0.21	0.05
Mega Power Project(Thermal 1000 MW or more)(other states)	Power Sector	2,09,16,00,11,203	3,30,61,946	28.70	0.04
Mega Power Project(Thermal 700 MW or more)*(J&K_N.E states)	Power Sector	29,33,18,79,080	1,68,790	4.03	0.00
National Automotive testing and R&D infrastructure project - NATRIP	NATRIP	1,91,03,47,559	0	0.26	0.00
Nuclear power plant with 440 MW or more	Power Sector	21,41,69,83,745	0	2.94	0.00
Power Generation Project (including gas turbine)	Power Sector	68,31,65,35,544	14,86,09,31,563	9.37	18.76
Power transmission distribution projects	Power Sector	33,18,49,29,995	7,44,66,12,198	4.55	9.40
Power transmission projects 66 kv and above	Power Sector	3,71,31,87,724	77,76,67,619	0.51	0.98
Water Supply Project	Water Supply	4,30,40,61,841	36,32,165	0.59	0.00
Water Supply Project(human/ animal consumption)	Water Supply	1,81,94,38,852	7,29,607	0.25	0.00
TOTAL		7,28,71,18,80,096	79,19,73,21,114		

E Year wise trend for No. of importers, Assessable Value and Duty collected during FY 12 to FY 16

(₹ in crore)

Year	No. of importers	Value of imports	Duty collected
FY 12	257	44852	4066
FY 13	220	39765	3399
FY 14	214	31995	3364
FY 15	184	29875	2632
FY 16	196	22647	2204

Source: Department of Revenue

Appendix 3

List of files not produced to audit

Sl. No.	Name of Importer(M/s)	Project Registration No.	Date	CIF Value (₹ in crore)
ICD/TKD, Tughlakabad				
1	M/s Lloyd Insulation	06/11	07.05.2011	4.56
2	M/s SR Paryavaran Eng. (P) Ltd	08/11	08.12.2011	2.51
3	M/s Lloyd Insulation	17/12	02.01.2012	2.67
4	M/s Power Grid Corporation	22/12	20.6.2012	7.94
5	M/s Devbhumi	26/12	23.7.2012	4.22
6	M/s Bharat Precision Instrument Co.	4/13	25.06.2013	1.01
7	M/s Delhi Metro Rail Corporation	8/13	17.09.2013	184.81
8	M/s Ajit India Enterprises	01/14	1.03.2014	2.06
9	M/s ABEL Cold Stores	04/14	01.03.2014	2.03
10	M/s SR Paryavaran Eng. (P) Ltd	09/14	22.04.2014	1.71
11	M/s. Triveni Engg Ind. Ltd.	10/14	28.04.2014	2.74
12	M/s Gammon CMC Joint Venture	13/14	30.06.2014	19.30
13	M/s Him Fresh Produce Co.	16/14	08.01.2014	4.99
14	M/s Delhi Metro Rail Corporation	18/14	08.12.2014	35.14
15	M/s Delhi Metro Rail Corporation	19/14	27.08.2014	133.77
16	M/s Delhi Metro Rail Corporation	30/14	29.12.2014	46.00
17	M/s Delhi Metro Rail Corporation	1/15	01.08.2015	56.00
18	M/s Gammon CMC Joint Venture	3/15	02.12.2015	15.41
19	M/s Fil Industries Ltd.	4/15	26.3.2015	6.40
20	M/s Delhi Metro Rail Corporation C/o. Kalindi VNC.JV	6/15	25.06.2015	34.51
21	M/s Delhi Metro Rail Corporation C/o. Kalindi VNC.JV	8/15	15.07.2015	29.75
22	M/s Alpine Fresh	9/15	08.03.2015	3.85
23	M/s Knor Bremse Pvt Ltd.	14/15	30.09.2015	10.52
24	M/s Somany Ceramics Pvt. Ltd.	17/15	11.05.2015	22.38
25	M/s Delhi Metro Rail Corporation	19/15	12.02.2015	27.74
26	M/s M J Casting Ltd	05/2011	2.05.2011	15.74
27	M/s Jay Bharat	13/2011	25.11.2011	37.94
28	M/s Classic Agricon	21/2012	21.05.2012	0.25
29	M/s Power Grid Corporation	23/2012	21.05.2012	6.64
30	M/s Anubhuti Apples	28/2012	27.09.2012	0.68
31	M/s Jay Bharat Maruti Ltd.	3/2013	22.04.2013	9.00
32	M/s Kailash Agro Pvt Ltd	6/2013	4.09.2013	0.61
33	M/s. AB Refer & Warehousing (P) Ltd.	05/2014	17.01.2014	5.14
34	Shaheen Agro Fresh (p) Ltd.	15/2014	22.07.2014	11.96
ACC New Delhi				
1	Indure Pvt. Ltd	32/1995	NA	NA
2	Semi Conductor Complex Ltd.	24/1997	NA	NA
3	Elecome Technology	04/ 2000	NA	NA
4	DMR (Railway) LucknowDiv.	18/1998	NA	NA
5	Power Grid Corporation	08/2000	NA	NA
6	I Test Solutions	04/2007	NA	NA
7	National Building Construction Corp	04/2010	NA	NA
8	TC Health Care	22/1995	NA	NA
9	Indure Pvt. Ltd.	01/2003	NA	NA
10	Tiusley Group Ltd.	10/2006	NA	NA
11	PCI Ltd.	05/2008	NA	NA
12	NHPC Ltd.	01/2000	NA	NA
13	NBCC Ltd.	03/2006	NA	NA
14	Sawhney Films	31/1995	NA	NA
15	Schiender Electric Ltd.	02/2003	NA	NA
16	UEM India Ltd.	09/2007	NA	NA

Report No. 42 of 2016 (Performance Audit)

Sl. No.	Name of Importer (M/s)	Project Registration No.	Date	CIF Value (₹ in crore)
17	Techno Fab Engg. Ltd.	11/2000	NA	NA
18	Techno Fab Engg. Ltd.	22/2005	NA	NA
19	PCI Ltd.	03/2008	NA	NA
20	Delhi International Society	08/2007	NA	NA
21	Delhi International Airport Ltd.	06/2008	NA	NA
22	Rail Coach Factory	02/2000	NA	NA
Vishakhapatnam Commissionerate				
1	Spectrum Coal and Power Ltd.	2012-13	NA	NA
2	LancoKondapalli Power Pvt. Ltd.	2012-13	NA	NA
3	Coal India Ltd.	2014-15	NA	NA
4	Power Grid Corporation	2012-13	NA	NA
5	Navayuga Engineering	2012-13	NA	NA
NCH, Mumbai Commissionerate				
1	Ratnagiri Gas and Power Ltd.	S/5-37/2006 CC	NA	NA
2	Bharat Heavy Electricals Ltd.	S/5-32/2007 CC	NA	NA
3	KJS Cement Limited	S/5-24/2010-11 CC	NA	NA
4	Shree Cement Ltd.	S/5-31/2013-14 CC	NA	NA
5	NMDC LTD.	S/5-37/2013-14 CC	NA	NA
6	NTPC LTD.	S/5-41/2013-14 CC	NA	NA
7	The Tata Power Co. Ltd.	S/5-46/2010-11 CC	NA	NA
8	Bharat Heavy Electricals Ltd.	S/5-22/2012-13 CC	NA	NA
9	The West coast Paper Mills	S/5-30/2008 CC	NA	NA
10	NMDC Ltd.	S/5-38/2013-14 CC	NA	NA
11	N.H.P.C. LTD.	S/5-06/2013-14 CC	NA	NA
12	Steel Authority of India Ltd.	S/5-16/2012-13 CC	NA	NA
13	Bharat Heavy Electricals Ltd.	S/5-51/2009 CC	NA	NA
14	Bharat Heavy Electricals Ltd.	S/5-63/2006 CC	NA	NA
15	GAIL	S/5-39/2009 CC	NA	NA
16	Tata Power co. Ltd.	S/5-54/2008	NA	NA
17	Megha Engg. & Infra. Ltd.	S/5-13/2012-13 CC	NA	NA
18	Richa Infrastructure Ltd.	S/5-28/2013-14 CC	NA	NA
19	Abhijeet infra. Ltd.	S/5-48/2006 CC	NA	NA
20	Bharat pump & compressor Ltd.	S/5-04/2007 CC	NA	NA
21	Air Liquid North India P Ltd.	S/5-50/2006 CC	NA	NA
22	Atlas Copco India Ltd.	S/5-23/2006 CC	NA	NA
23	Jaiprakash Power Venture Ltd	S/5-24/2004 CC	NA	NA
24	Bhilai Jaypee Cement ltd	25/2009 CC	NA	NA
25	JK Cement	26/2008 CC	NA	NA
26	Gujrat Anjan Cement Ltd	23/2008 CC	NA	NA
27	Ultratech Cement ltd	10/2011 CC	NA	NA
28	ACC Ltd	60/2008 CC	NA	NA
29	Shree Cement	07/ 2013 CC	NA	NA
30	Tata Vistion Automotive Pvt Ltd	S/5-68/2006 CC	NA	NA
31	Gammon India Ltd	33/2005 CC	NA	NA
32	Birla Corporation Ltd	56/2009 CC	NA	NA
33	Vasavadatta Cement	37/2009 CC	NA	NA
34	Jaiprakash Associates	S/5-64/2008 CC	NA	NA
35	ACC Ltd	21/2004 CC	NA	NA
36	Shree Cement	52/2009 CC	NA	NA
37	A D Hydro power ltd	S/5-60/2006 CC	NA	NA
38	Jai Prakash Associates	65/2008 CC	NA	NA
39	Nuclear Power Corp. of India ltd	01/2002 CC	NA	NA
40	Shree Cement	30/2009 CC	NA	NA
41	BHEL	18/2004 CC	NA	NA
42	Jaiprakash Associates	11/2010 CC	NA	NA
43	J K Lakshmi Cement	02/2007 CC	NA	NA
44	Ultratech Cement	74/2006 CC	NA	NA
45	Rico Auto Industries Ltd	03/2004 CC	NA	NA

No. 42 of 2016 (Performance Audit)

Sl. No.	Name of Importer (M/s)	Project Registration No.	Date	CIF Value (₹in crore)
46	Sardar Sarovar Narmada Nigam Ltd	36/2004 CC	NA	NA
47	JBM MA Automation P. Ltd	36/2010-11 CC	NA	NA
48	Neel Metals Products Ltd	31/2010-11 CC	NA	NA
49	Jaya Hind Industries Ltd	S/5-31/2004 CC	NA	NA
50	Vatech Hydro India Ltd	30/2002 CC	NA	NA
51	Shree Cement	40/2009 CC	NA	NA
52	ELF Lubricants India P. Ltd	200/95 CC	NA	NA
53	Indian Sugar and Gen. Engineering Corporation	S/5-85/98 CC	NA	NA
54	Praxair Carbon Dioxide P. Ltd	05/2000 CC	NA	NA
55	Universal Cables Ltd	5/5-17/2002 CC	NA	NA
56	Voltas Ltd	28/95 CC	NA	NA
57	Bhatia International Ltd	36/2005 CC	NA	NA
58	Gail India Ltd	28/ 2004 CC	NA	NA
59	Jaiprakash Power Venture Ltd.	34/2011-12 CC	NA	NA
JNCH Mumbai Commissionerate				
1	Jaiprakash Associates	S/5-11/2010-11/Gr.VI	NA	NA
2	IFB INDUSTRIES	S/5-16/2010-11/GR.VI	NA	NA
3	N.T.P.C Ltd	S/5-157/2006/Gr.VI/JNCH	NA	NA
4	N.T.P.C Ltd	S/5-19/2007/Gr. VI	NA	NA
5	UNIVERSAL CABLE INDIA LTD	S/5-28/2010-11/Gr. VI	NA	NA
6	Sky Way Construction Co.	S/5-26/2010-11/Gr. VI	NA	NA
7	Voestalpine VAE VKN India Pvt. Ltd.	S/5-16/2013/Gr.VI/JNCH	NA	NA
8	SFC Environmental Technologies Pvt. Ltd.	S/5-29/2009-10/Gr. VI	NA	NA
9	General Motors India Pvt. Ltd.	S/5-51/2009/Gr.VI/JNCH	NA	NA
10	Torrent Power	S/5-41/2010-11/Gr. VI	NA	NA
11	Yanfeng Viseton India Automotive Trim System Pvt. Ltd.,	S/5-62/2014-15VIJNCH	NA	NA
12	THDC India Ltd.,	S/5-52/12-13 VI JNCH	NA	NA
13	Jaiswal Neco Industries Ltd.,	S/5-26-12-13 VI JNCH	NA	NA
14	SAIL	S/5-17/12-13-VI(JNCH)	NA	NA
15	Jaiprakash Power Venures Ltd.,	S/5-84/11-12-VI(JNCH)	NA	NA
16	WONDER CEMENT LTD	S/5-60/11-12-VI	NA	NA
17	McCain Food India Pvt Ltd	S/5-44/12-13-VI	NA	NA
18	LANCO VIDARBHA THERMAL POWER LTD	S/5-61/11-12-VI	NA	NA
19	NTPC Ltd.	S/5-11/13-14-VI -JNCH,	NA	NA
20	J.K. Cement Works Ltd.,	S/5-25/13-14-VI(JNCH)	NA	NA
21	Shree Cement Ltd.	S/5-79/14-15-VI(JNCH)	NA	NA
22	BHEL Ltd.	S/5-40/2015-16-Gr VI/JNCH	NA	NA
23	Vidarbha Industries Power Ltd.,	S/5-25/2010-11-VI(JNCH)	NA	NA
24	Bombardier Transportation India Pvt. Ltd.	S/5-57/2015-16-Gr.VI/JNCH	NA	NA
25	Power Grid Corp. of India Ltd.	S/5-04/15-16 VI	NA	NA
26	BHEL	S/5-55/2015-16-Gr.VI/JNCH	NA	NA
27	NTPC Ltd.	S/5-54/2015-16-Gr.VI/JNCH	NA	NA
28	Emami Cement Ltd.,	S/5-68/14-15 VI (JNCH)	NA	NA
29	Continental India Ltd.,	S/5-16/2012-13-VI(JNCH)	NA	NA
30	Deepak Fertilizers & Petro Chemicals	S/5-28/2015-16-Gr.VI/JNCH	NA	NA
31	BHEL (Haridwar)	s/5-53/14-15 VI JNCH	NA	NA
32	Nirma Ltd.	S/5-30/2015-16-Gr.VI/JNCH	NA	NA
33	Power Grid Corp. of India Ltd.	S/5-51/2015-16-Gr.VI/JNCH	NA	NA
34	DCM Shriam Ltd.	S/5-50/2015-16-Gr.VI/JNCH	NA	NA
35	SCA Hygiene Products India Pvt. Ltd.	S/5-52/2015-16-Gr.VI/JNCH	NA	NA
36	Jayaswal Neco Industries Ltd.	S/5-19/13-14-VI JNCH,	NA	NA
37	Mumbai International Authority Limited,	S/5-58/10-11-VI(JNCH)	NA	NA
38	India Bull Power Ltd.	S/5-52/2011-12 Gr.VI	NA	NA

Report No. 42 of 2016 (Performance Audit)

Sl. No.	Name of Importer (M/s)	Project Registration No.	Date	CIF Value (₹ in crore)
39	Power Grid Corporation of India Ltd.	S/5-26/10-11/Gr.VI	NA	NA
40	NTPC Ltd.,	S/5-22/2007 GR. VI	NA	NA
41	NTPC Ltd.,	S/5-41/13-14/GR. VI	NA	NA
42	NTPC Ltd.,	S/5-76/11-12/GR. VI	NA	NA
43	Rico Jinfei Wheels Ltd.	S/5-12/2008 Gr.VI	NA	NA
44	NTPC Ltd.,	S/5-55/14-15/GR. VI	NA	NA
45	NTPC Ltd.	S/5-62/2011-12 Gr.VI	NA	NA
46	BHEL	S/5-06/13-14/Gr.VI	NA	NA
47	NTPC Ltd.,	S/5-85/05-06/GR. VI	NA	NA
48	Sravanthi Infratech Pvt. Ltd.	S/5-65/11-12/GR. VI	NA	NA
49	Steel Authority of India Ltd.	S/5-91/11-12/Gr.VI	NA	NA
50	Soma Enterprise Ltd.	S/5-59/11-12/GR. VI	NA	NA
51	GAIL (I) Ltd.	S/5-59/09-10/GR. VI	NA	NA

Appendix 4

Finalisation of project contracts without installation certificate/PSV

Commi.	No. of cases	Duty con. availed ₹ Cr	Irregularity	Commissionerate/DoR reply	Remarks
Finalisation of project contracts without installation certificate and plant site verification					
Kandla	02	14.08.	The importer had not submitted the installation certificates. In one case, instead of CE, the main-contractor certified the installation of machinery	Issue would be re-verified with the importers or will be searched whether there has been misfiling of such certificates.	As per circular quoted by the Commissionerate, in case of Government project, PSV is to be given by head of the Government undertaking in the rank of Chairman/Executive director.
Kandla	01	15.52	In water supply project, the District Collector certified the usage of machinery instead of PSV from Central Excise authority.	It was stated that water supply project of the Government, the Collector & DM is an appropriate authority for PSV in light of circular dated 17 April 2006.	In this case, District collector was not the proper Authority and the Central Excise Officer was the proper Authority to issue installation certificate.
City (ICD), Bangalore	03	0.77	In the metro rail project, own Chief Engineer of BMRL certified the installation instead of Chartered Engineer.	The Chief Engineer of M/s BMRL is entitled to issue installation certificate with the certification of head of the PSU	Response received from DoR (December 2016) was under examination.
NCH, Mangalore	01	3.75	PSV was done by Customs instead of Central Excise	The powers of the Deputy/Assistant Commissioner of Customs & Central Excise are equal. Assistant Commissioner of Customs is equal to the rank of Assistant Commissioner of Central Excise and hence, the Installation certificate issued by the Assistant Commissioner of Customs may be treated as valid. Also, administrative convenience is a factor in issuance of Installation Certificates and accordingly, Customs or Excise formations can issue these certificates. As there is no revenue implication.	Response received from DoR (December 2016) was under examination.
ACC, Bangalore	03	10.94	PSV was done by Customs instead of Central Excise	In case of M/s Manjushree Techno Pack Ltd. The jurisdictional CE officer issued the installation certificate confirming the installation and use of the items by the importer. Further, the Chartered Engineer has submitted the installation and utilisation certificate while submitting the documents for finalisation. In respect of M/s BAIL, Commissionerate stated that the project is yet to be finalised.	Response received from DoR (December 2016) was under examination..
NCH Mumbai	01	0.09	As per financial records/CE certificate, goods installed in the premises of other than the declared location.	Awaited	

Appendix 4A

Achievement of substantial expansion

(₹ in crore)

Commi.	No. of cases	Duty concession availed	Irregularity	Commissionerate reply	Remarks
Finalisation of project concession due to non-verification of substantial expansion					
Kandla/ Mundra	03 01	1.53	Customs authority did not call for the documents nor did the importer produced the documents for verification at the time of finalisation.	<u>Kandla</u> It was presumed that substantial expansion must have been verified by the sponsoring authority before approving the project. Further, in case of M/s Ramoji Granito Ltd., both the project contracts were for initial setting up of the project which has been certified by the Sponsoring Authority. Customs Commissionerate. Mundra PIR/Customs Not. No.12/2012, it is not mentioned that the annual books/balance sheet etc. are to be submitted by the importers to prove the substantial expansion <u>Mundra</u> A letter has been issued to the jurisdictional Assistant Commissioner of Central Excise for verification of installed capacity/substantial expansion of the production capacity of the unit. Also the importer has been directed to submit the relevant documents to substantiate their claim of substantial expansion.	Response received from DoR (December 2016) was under examination.
NCH Mumbai	01	1.08	Customs authority did not call for the documents nor did the importer produced the documents for verification at the time of finalisation.	Project Imports done by M/s Lloyd Steel India are being verified from Jurisdictional Central Excise Authority. Suitable action will be initiated shortly if reports are found contrary.	Final reply awaited.
Non achievement of substantial expansions					
Hyderabad	01	0.24	The annual installed production capacity of the PET preform was 20,000 in 2011-12 and remained constant 22,000 in each of years in 2012-13, 2013-14 and 2014-15. Hence, the increase in annual installed capacity in 2012-13 was 10 per cent which was lower than minimum prescribed increase of 25 per cent as per prescribed under the scheme.	The project expansion was 25.44%, which is above the prescribed norm.	Response received from DoR (December 2016) was under examination.
Ludhiana	01	0.36	Production capacity	No violation of project import duty	Response received

No. 42 of 2016 (Performance Audit)

			of HR Strip Coil/Sheet of above said assessee for the years 2011-12 to 2013-14 was already 3,25,000 MT per annum. Thus, there was no expansion in existing production capacity	concession as pointed out by audit were violated in the instant project import, as per the records of the department.	from DoR (December 2016) was under examination.
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Appendix 5

Non finalisation/delay in finalisation of Project Import contracts

Sr. No.	Comm.	No. of Contracts	No. of importers	Delay ranged	Reply of the Commissioner/DoR	Remarks
1	ACC, Bangalore	1	1	658 days	The project import registration was finalized vide OIO No: 289/2016 dt. 07/03/2016. There was no additional duty implication. In respect of M/S BIAL, the matter is being pursued. The importer and CHAs and DC, Customs, Chennai and Mumbai have been requested to send the assessed B/Es for finalising the project. The same will be finalized as early as possible.	Final outcome may be intimated.
2	Chennai Sea	5	5	69 to 844	The delay was on account of the fact that the importer had sought duty refund of Rs. 5.35 Lakh on account of price variation in import of goods. The department, however, rejected the refund claim as the same was inadmissible under PIR 1986. Accordingly, the project has been finalized.	Response received from DoR (December 2016) was under examination.
3	Commissionerate of Customs, ICD PPG and 9 other ICDs	3	1	2436	DoR stated that delay was on account of non-receipt of documents from other ports. Case has since been finalised.	Response received from DoR (December 2016) was under examination.
4	Pr. Commissionerate of Customs (Import), ACC, New Delhi	1	1	372	Case of M/s NTPC was registered under PIR vide Registration No. 20/2005 dated 24.09.2005. However, case was already finalized in 2014 after obtaining/examination all required documents.	Response received from DoR (December 2016) was under examination.
5	Visakhapatnam Customs	10	10	99 to 1128	DoR reported that since the matter is sub-judice, finalization has not been taken up.	Final outcome awaited.

No. 42 of 2016 (Performance Audit)

Sr. No.	Comm.	No. of Contracts	No. of importers	Delay ranged	Reply of the Commisionerate/DoR	Remarks
6	Air Cargo Complex, Hyderabad	1	1	1317	Project was finalised in October 2015 after payment of duty/interest by the importer in April and August 2015. Hence there was delay.	Reply not acceptable as in this case, the importer had applied for finalisation in December 2011 and contract was finalised in October 2015
7	Kolkata	12	9	153 to 3299	Awaited	
8	Noida Customs	1	1	118	Accepted the delay. Case has been finalized.	No further comments.
9	Kanpur	8	1	275 to 1297	ICD-JRY Kanpur stated that six contracts were finalised within 60 days	Reply not acceptable as Commissionerate did not produce the details of finalisation of contracts to audit
10	NCH - Mumbai	6	5	676 to 2909	Awaited	
11	JNCH - Mumbai	7	7	75 to 2346	Awaited	
	Total	55	42			

Appendix 6

Incorrect Reporting of Project Import cases

Comm.	Discrepancies noticed in reporting of Project Import cases
Ahmedabad, Kandla, Mundra	<p>Project Contracts cases monitored through quarterly reports instead of through monthly reports as envisaged in circular.</p> <p>As per details of Project Imports registration pending for finalisation as on 31 March 2016, two registrations (No. 10 /2010 dated 21 July 2010-M/s Sunshine Tiles Co. Pvt. Ltd. and 07/12-13 dated 12 December 12-M/s Recasil Ceramic Industries Pvt Ltd.) of contract value of ₹ 4.30 crore and ₹ 28.65 crore were pending for finalisation though the contracts were already finalised by the Commisionerate on 29 December 2010 and 26 July 2013 respectively.</p> <p>In MIS report submitted to Chief Commissioner of Customs Zone by Custom House, Kandla, the value of the project registered had no uniformity as in some cases it was shown in Rupees while in other it was mentioned in foreign currency.</p> <p>Other columns viz., security Deposit/BG amount taken, date of submission of reconciliation statement, action taken were kept blank except in some cases.</p> <p>There was no column for 'Estimated period/time required for finalisation' as prescribed in Annexure appended with the circular. Further, value enhanced due to registration of additional contracts was not added, resulting in under-reporting of value of contracts.</p> <p>Against 'no. of project contracts where last consignment cleared', the Commisionerate showed 104 finalised cases as against actual figure of 179 cases (104 as per statement of Commisionerate plus 75 contracts cases as per audit). Stages of pendency of the project have not recorded in the QPR.</p> <p>In MIS report, duty forgone figure was shown incorrectly by adopting flat rate of duty concession availed instead of actual duty concession availed.</p> <p>Further, it was also observed that cases where RAs had been issued the duty forgone figure cannot be ascertained. Since duty forgone figure is being calculated on hypothetical basis actual benefit under this scheme extended to the importer was not ascertainable.</p>
City ICD, Bangalore & NCH Mangalore	<p>The Project Import contract registration No: 17/2011 dated 24 November 2011 pertaining to City (ICD) Commisionerate, Bangalore was wrongly shown as finalized in the quarterly report for March 2016 submitted to Chief Commisionerate, although the case was still pending finalization (April, 2016).</p> <p>In the QPRs for 2011-12 to 2015-16 submitted to the Board by the Zonal Office, Bangalore, the CIF value of the Project Import contract of M/s BMRCL, Bangalore (Project Registration No.6 /2010 dated 13 September 2010) was wrongly shown as ₹184.54 crore as against the actual CIF value of ₹0.96 crore. Thus the CIF value was shown in excess to the tune of ₹183.58 crore.</p> <p>M/s HPCL, Mangalore had registered Project Import (Regn. no 1/2014 dated 19 August 2014) and executed a bond for ₹3.50 crore. In the QPR on Project import for the period ending September 2014 and December 2014 submitted to the Board through the Zonal office, Bangalore, the CIF value of project import was wrongly shown as ₹666 crore instead of ₹3.50 crore. Thus the CIF value was shown in excess to the tune of ₹662.50 crore. The incorrect reporting of CIF value had showed the distortion picture of data.</p>
Tuticorin	<p>In Tuticorin Customs, the pendency of cases was indicated as four in the "quarterly report on progress made in finalisation of project imports" forwarded to the Chief Commissioner of Customs, Trichy. However, two more contracts registered (M/s Vardhaman Yarns and Threads Ltd. and M/s Doddanavar Brothers) were not included resulting in under reporting of Project Import cases.</p>
Hyderabad (ICD)	<p>Quarterly report instead of monthly report submitted</p>
ACC, New Delhi	<p>The actual registered/amended value of 26 pending project import contract was ₹2,740.49 crore but the same was reported as ₹1,895.49 crore in the monthly progress report submitted to CC Zone Delhi. Thus, there was difference of ₹845 crore in value of project registered/amended as per the records and value mentioned in monthly progress report</p>
Noida	<p>Monthly report was not submitted to the Chief Commissioner as required under the Circular.</p>

No. 42 of 2016 (Performance Audit)

Comm.	Discrepancies noticed in reporting of Project Import cases
Kanpur	ICD, JRY Kanpur informed the finalisation of six contracts whereas information received from Chief Commissionerate, Lucknow revealed only two contracts were finalised under Kanpur Commissionerate.
NCH Mumbai	<p>MTR as on March 2016 reported Pendency of only three SCNs. However as per records there were 61 SCNs pending which were issued after 2011. There was no record of SCNs issued prior to 2011.</p> <p>MTR reported 848 pending/ongoing contracts with CIF value of ₹33,705 crore. The list furnished to audit revealed that CIF value was only ₹30,252 crore. When this difference brought to notice, the contract cell stated that CIF value is being carried forward from earlier reports and there is no record to substantiate and requires reconciliation. Further, list of 848 cases did not include 34 contracts, where SCNs issued were still pending. The list also missed out one high value contract (M/s Reliance Infrastructure), which is pending. Thus contracts pending are under reported by 35.</p> <p>During the period from April 2011 to March 2016, Contract Cell finalized 396 contracts. However Cell could furnish list of 316 finalized cases and did not have record of remaining finalized cases.</p> <p>Contract cell could not furnish any Monthly Report devised by Board to monitor contract cases.</p>
JNCH Mumbai	No MTR (now MIS) reports found maintained in the Cell. However, Commissioner informed audit that 62 confirmed finalised during April 2011 and March 2016 which was revised to 53. Pending/ongoing contracts stated at 274 but actual list furnished to Audit shows 269 contracts. This list also excluded a high value contract (M/s, Adani Power Maharashtra Ltd.) which Audit noticed in the contract register. Hence the information furnished to Audit were unreliable and could not be cross verified in the absence of MTRs, reports, confirmed/unconfirmed registers etc. and in the context of incomplete contract registers.

Appendix 7

Maintenance of Records

Commissionerate	Deficiencies
Kandla & Mundra	<p>The Project Imports registers for the period 2011 to 2016 were not certified by the proper officer in charge.</p> <p>Monthly closing of register not done.</p> <p>M/s Coastal Gujarat Power Ltd, Mundra, Kutch, has various contracts registered out of which in Registrations Nos. 13/2009 and 21/2009, Audit noticed that CIF value of ₹ 50.40 crore was debited from Contract No. 21/2009 and same value was credited to Contract No. 13/2009. This reflects poor monitoring of Commissionerate to monitor project import register.</p> <p>Three contracts, signed between Coastal Gujarat Power Ltd., Mundra and Doosan Heavy Industries & Construction Co. Ltd., Korea for value of USD 1040285510, USD 1193283 and USD 250494 were registered under one contract No. 01/2008 under different dates. In the same registration, another contract, signed between M/s CGPL and M/s Epsilon Consulting with contract value USD 309317, was also added/registered. At the time of finalisation of registration, the Commissionerate finalised first three contracts with contract value of USD 1040285510, USD 1193283 and USD 250494 respectively ignoring the fourth contract having value USD 309317 and finalised the registration No. 01/2008. Hence, the contract value of USD 309317 (₹ 1.71 crore) remained pending till date.</p> <p>No meeting for monitoring of performance of Project Import Scheme/internal audit of Project Contracts cases were conducted. No minutes in this regard were made available to audit.</p>
ICD, Khodiyar, Ahmedabad	<p>Project Contract was not maintained. In absence of records, audit could not ascertain the actual number of contracts registered/finalised/pending for the period 2011-12 to 2015-16</p>
ICD City, Bangalore & Mangalore Commissionerate	<p>Though registers were maintained, important details like as value and quantity of goods allowed and actually imported etc. not being recorded.</p> <p>No system to watch over the receipt of confirmation of final assessment and audit of BEs at other port by using TRA facility</p>
ACC, Bangalore	<p>Register were not maintained. In absence of records, audit could not ascertain the actual number of contracts registered/finalised/pending for the period 2011-12 to 2015-16. However, in the year 2015-16 two contract were assigned Sl. Nos. Without any register.</p>
Chennai Sea	<p>The Project name/project site address was not entered in the Register in most of the contracts.</p> <p>The Bill of Entry details are not entered. Crosscheck with the data provided by DG (systems) for the period 2011-12 and 2012-13 revealed that import was made but the details are not entered in the Register.</p>
Tuticorin	<p>Register was not properly maintained and updated periodically. The details of the Project, site address, Registration No. and date, Bond No. and date, Bond amount, BG No. and date, Cash Security Deposit details, notification availed and the relevant serial number, the details of BEs filed, Invoice no., CIF value, Duty paid, Bond amount debited and the balance amount were not entered in the Register</p> <p>Monthly closing not done.</p>
Cochin	<p>Omissions and deficiencies were noticed in the Project Contract Register in respect of importer (M/s, BPCL-KR – IREP). This includes duplication of entries regarding the Purchase order value of ₹ 84.23 Crore, details of imports effected against four BEs were not entered and the duty forgone amount was not noted in the register or captured in the EDI system</p>
ACC, New Delhi	<p>Register was not maintained in the prescribed form. It was being maintained in plain register without any columns. The detail of contract value and import made, details of BE No/RA no., duty forgone etc. were not found entered in the contract register.</p> <p>There was no indication found that the register was reviewed by the higher officer for monitoring the finalization of contracts.</p> <p>Two contracts (M/s DMRC Ltd.), while debiting value of goods imported under project import, value of goods cleared on merit rate was also debited from the Bond value resulting in excess debit of ₹3.70 crore from the registered value of contracts.</p>
Hyderabad	<p>At ICD, Hyderabad Customs Commissionerate, no contract register and TRA registers were maintained. Similarly, in Paradeep Customs Division, no separate contract register was maintained.</p>
Kolkata	<p>Basic records essential for monitoring of cases registered under Project Import was not being maintained properly. Audit observed that in many instances details of imports like bills of entry number, value of imports, duty paid, duty foregone etc. details of Telegraphic Release Order (TRA) if any was not being noted against the contracts registered.</p>

No. 42 of 2016 (Performance Audit)

Commissionerate	Deficiencies
Noida	Register not being maintained. In absence of records, audit could not ascertain the actual number of contracts registered/finalised/pending for the period 2011-12 to 2015-16
NCH Mumbai	<p>Audit verification in NCH, Mumbai revealed that many of the contract registers(books) pertaining to period prior to 2012 became bunch of loose papers out of registers, some papers missing in serial, some sheets attached in between, no conclusion can be made from the entries as to whether import is complete of a particular project, or whether such contract is finalised or still pending, whether periodical closing of register was done with signatures of controlling officers, whether number of pending or finalised contracts match with number reported in MTRs submitted to higher authorities</p> <p>Book no 129 for 2010-2011, first thirteen pages were missing in the register, pages jumbled up, crumpled, broken/missing leading to missing entries, it cannot be make out as to book starts from which registration number, how many papers are there in the book, how many contracts, no round off done indicating finalisation of contract</p>
JNCH, Mumbai	<p>Only three contract registers were furnished to audit, which were not maintained in prescribed format. Registers were maintained in plain register without columns, missing contract values, missing details of BEs, imports, no review of registers by the higher officer for monitoring the pending contracts. Status of the contracts was not quantifiable from the registers.</p> <p>Other registers like SCN register, demand recovery register etc. not maintained in the Contract cell and hence not furnished to audit in spite of several reminders. In absence of non-maintenance of such resister, it was not ascertainable that how higher authorities monitors pending SCNs, recoveries, pending contracts without these basic registers.</p>

Appendix 8

List of missing files (177 files) – JNCH, Mumbai

SI No	Sl. No. (Deptt. Data)	Regn. No.	Year	Name of importer	CIF Value (₹)	Reasons
1	434	22/03 CC	2003	Bharat Heavy Electrical Ltd.	5,76,22,00,000	Original file not traceable
2	639	S/5-1/08/CC	2008	Gujarat State Electricity Corp. Ltd.	4,81,48,37,664	File not traceable
3	575	S/5-09/2006 CC	2006	Power Grid Corporation (I) Ltd.	3,70,37,88,580	File not available in the section
4	236	S/5-284/96 CC	1996	Hydro Electric Project	2,52,84,31,250	File not traceable
5	616	S/5-21/07 CC	2007	Grasim Industries Limited	1,55,67,52,683	File not traceable
6	363	S/5-38/98 CC	1998	Hindustan Petroleum Cor	1,38,89,00,000	File not traceable
7	681	S/5-04/2004 CC	2009	Gujarat Anjan Cement Ltd.	1,14,69,03,555	File not traceable
8	672	S/5-04/2004 CC	2009	Birla Corporation Ltd.	86,71,13,739	File not traceable
9	444	S/5-04/2004 CC	2004	Asoka Metal Décor Pvt Ltd	85,11,40,000	File not available in the section
10	496	S/5-46/2005 CC	2005	Bharat Heavy Electrical Ltd.	82,00,60,000	Original file not traceable
11	499	S/5-58/2005 CC	2005	Bharat Heavy Electrical Ltd.	79,36,87,400	Original file not traceable
12	617	S/5-07/2007 CC	2007	Gujarat Anjan Cement Ltd.	68,99,57,959	File not traceable
13	649	S/5-15/08 CC	2008	L & T Ltd.	64,95,97,413	File not traceable
14	671	S/5-32/09/CC	2009	Bhilai Jaypee Cement Ltd.	49,00,00,000	File not traceable
15	1	S/5-09/90/CC	1990	TPR Auto Part Manufacturing India Ltd.	36,36,09,855	File not available in the section
16	245	S/5-295/96 CC	1996	Jindal Strips	35,00,00,000	File not available in the section
17	458	38/04 CC	2004	Finolex Industries Ltd.	25,94,19,340	File not traceable
18	500	S/5-70/2005 CC	2005	Bharat Heavy Electrical Ltd.	22,15,00,000	Original file not traceable
19	446	S/5-56/2004 CC	2004	Bharat Heavy Electrical Ltd.	19,61,78,000	Original file not traceable
20	361	109/98 CC	1998	Gujarat State Electricity Corp. Ltd.	16,97,32,637	File not traceable
21	731	S/5-25/2010-11 CC	2010	Penna Cement Industries Ltd.	15,61,27,063	File not traceable
22	364	S/5-134/98 CC	1998	Hindustan Petroleum Corporation Ltd.	15,17,99,720	File not traceable
23	638	S/5-34/08 CC	2008	Coal India Ltd.	13,84,92,287	File not traceable
24	374	31/98 CC	1998	Tehri Hydro Dev Corp.	13,23,00,000	File not available in the section
25	581	S/5-85/2006 CC	2006	Shree Cement Ltd.	12,76,50,000	File not available in the section
26	615	S/5-03/2007 CC	2007	Grasim Industries Limited	12,25,61,510	File not traceable
27	611	S/5-01/2007 CC	2007	Dharampur Sugar Mills Ltd.	12,21,53,440	File not traceable
28	472	S/5-07/2004 CC	2004	Panna Cement Industries Ltd.	11,32,46,105	File not available in the section
29	511	S/5-61/2005 CC	2005	Humboldt Wedag India P Ltd.	10,78,79,000	File not traceable
30	624	S/5-25/2007 CC	2007	M/s Tata Power Co. Ltd.	10,19,37,429	File not available in the section
31	651	S/5-68/08/CC	2008	Megha Engg. &Infrastructure Ltd.	8,68,72,500	File not traceable
32	263	336A/96 CC	1996	Naptha Jhakri Join Venture	6,98,10,648	File not available in the section
33	162	47/95 CC	1995	Numligao Refinery Ltd.	6,00,00,000	File not available in the section

No. 42 of 2016 (Performance Audit)

SI No	SI. No. (Deptt. Data)	Regn. No.	Year	Name of importer	CIF Value (₹)	Reasons
34	469	S/5-52/2004 CC	2004	Mahendra Steel Service Centre Ltd.	5,95,52,000	File not traceable
35	491	S/5-23/2005 CC	2005	Bharat Pumps & Compressor Ltd.	4,55,19,956	File not traceable
36	48	525/94 CC	1994	GE Apar Lighting P Ltd.	4,33,79,076	File not traceable
37	426	31/2002 CC	2002	Instrumentation Ltd.	4,05,50,000	File not traceable
38	498	S/5-52/2005 CC	2005	Bharat Heavy Electrical Ltd.	3,59,60,000	Original file not traceable
39	58	29/94 CC	1994	Keltro Controls	3,53,74,109	File not available in the section
40	192	S/5-163/96 CC	1996	ATV Projects India Ltd.	3,13,00,000	File not available in the section
41	512	S/5-67/2005 CC	2005	Humboldt Wedag India P Ltd.	3,01,23,300	File not traceable
42	521	S/5-06/2005 CC	2005	L & T Ltd.	2,87,20,000	File not traceable
43	73	140/94 CC	1994	Platt (India) Ltd.	2,35,00,000	Connected file is not available
44	253	S/5-207/96 CC	1996	Krup Industries India Ltd.	2,30,00,000	File not available in the section
45	463	S/5-57/2004 CC	2004	Humboldt Wedag India P Ltd.	2,28,52,000	File not traceable
46	464	47/04 CC	2004	Humboldt Wedag India P Ltd.	2,28,52,000	File not traceable
47	468	S/5-09/2004 CC	2004	L & T Ltd.	2,21,53,780	File not traceable
48	356	26/98 CC	1998	Elecon Engg Co Ltd.	2,17,04,410	File not traceable
49	573	S/5-84/2006 CC	2006	Neyveli Lignite Corporation	2,15,72,300	File not available in the section
50	74	477/94 CC	1994	Precision Fasteners Ltd.	2,09,14,648	File not traceable
51	306	S/5-82/97 CC	1997	Bharat Heavy Electrical Ltd.	2,03,00,000	File not available in the section
52	644	S/5-9/08 CC	2008	Instrumentation Ltd.	2,00,00,000	File not traceable
53	519	04/2001 CC	2005	Knurr Bremse Systems	1,83,95,712	File not traceable
54	411	12/2001 CC	2001	Crompton Greaves Ltd	1,77,42,780	File not traceable
55	339	S/5-10/97 CC	1997	Tata Hanywell Ltd.	1,75,00,000	File not traceable
56	300	S/5-84/97 CC	1997	ACC Ltd	1,74,82,880	File not available in the section
57	362	142/98 CC	1998	Hindal Co. Ind. Ltd.	1,72,00,000	File not traceable
58	113	S/5-185/95 CC	1995	Bharat Heavy Electrical Ltd.	1,67,54,604	File not available in the section
59	157	417/95 CC	1995	Manaksia Closures Ltd	1,64,00,000	File not available in the section
60	419	52/2002 CC	2002	Alstom Power Boilers Ltd.	1,58,00,000	File not available in the section
61	281	1096/96 CC	1996	Uniscans & Sonics Ltd	1,53,50,191	File not available in the section
62	846			Petron Engineering Co	1,50,88,039	File not available in the section
63	557	S/5-62/2006 CC	2006	Dalmia Sugar Ltd.	1,49,58,404	File not traceable
64	414	S/5-01/2001 CC	2001	L & T Ltd.	1,44,00,000	File not traceable
65	428	35/02/CC	2002	L & T Ltd.	1,38,00,000	File not traceable
66	555	S/5-57/2006 CC	2006	Corporate Ispat Alloys Ltd	1,35,00,000	File not traceable
67	682	S/5-58/09/CC	2009	Gujarat Narmada Valley Fertilizers Ltd.	1,32,58,000	File not traceable
68	127	96/95 CC	1995	Fisher Rosemount India Ltd	1,26,10,265	File not traceable
69	455	41/04 CC	2004	Crompton Greaves Ltd	1,24,70,855	File not traceable
70	303	S/5-87/97 CC	1997	Bennett Colman & Co Ltd.	1,21,56,256	File not available in the section
71	130	82/95 CC	1995	GE Apar Lighting P Ltd.	1,15,50,000	File not traceable

Report No. 42 of 2016 (Performance Audit)

SI No	SI. No. (Deptt. Data)	Regn. No.	Year	Name of importer	CIF Value (₹)	Reasons
72	689	S/5-46/09 CC	2009	Shree Cement Ltd.	1,08,31,000	File not traceable
73	231	79/96 CC	1996	Godrej & Boyce Mfg Co. Ltd.	1,03,00,003	File not traceable
74	421	32/2002 CC	2002	Cable Corporation of India Ltd.	1,00,15,494	File not traceable
75	522	S/5-63/05 CC	2005	Lloyd Insulation (I) Ltd.	96,12,000	File not traceable
76	523	S/5-24/2005 CC	2005	Lloyd Insulation (I) Ltd.	96,12,000	File not traceable
77	75	S/5-06/94 CC	1994	Punjab Power Generation Machine Ltd.	91,88,000	File not available in the section
78	156	S/5-59/95	1995	Maharashtra Seamless Ltd.	91,05,720	File not available in the section
79	307	S/5-73/97 CC	1997	Bharat Heavy Electrical Ltd.	90,25,200	File not available in the section
80	375	S/5-24/98 CC	1998	The Indian Sugar & Gen. Engg. Corp	84,40,000	File not available in the section
81	124	396/95	1995	Crompton Greaves Ltd	81,56,567	File not available in the section
82	355	93/98 CC	1998	Crompton Greaves Ltd	75,00,000	File not available in the section
83	847			National Film Dev. Corp. Ltd.	74,32,747	File not available in the section
84	37	62/94 CC	1994	Cimmco Ltd.	73,15,000	File not available in the section
85	436	S/5-20/2003	2003	BSES Ltd.	69,94,110	File not traceable
86	310	S/5-63/97 CC	1997	Crompton Greaves Ltd	69,03,010	File not available in the section
87	230	309/96 CC	1996	GEC Alstom India Ltd.	68,64,981	File not traceable
88	329	S/5-85/97 CC	1997	L & T Ltd.	65,00,000	File not traceable
89	312	S/5-85/97 CC	1997	EMCO Transformers Ltd.	64,54,532	File not traceable
90	83	152/94 CC	1994	Tata Chemicals Ltd.	63,44,902	Original file not traceable
91	433	17/2003 CC	2003	Bharat Pumps & Compressor Ltd.	60,52,000	File not traceable
92	347	14/98 CC	1998	Agriculture & Processed Food Products Export	57,50,000	File not available in the section
93	106	S/5-3/95 CC	1995	Bharat Pumps & Compressor Ltd.	57,00,000	File not traceable
94	366	57/98 CC	1998	Kinetic Technologies India Ltd.	54,02,560	File not available in the section
95	149	482/95 CC	1995	Kinetic Technologies India Ltd.	53,20,583	File not available in the section
96	137	84/95 CC	1995	Hi-Rel Electronics Pvt Ltd.	52,42,809	File not traceable
97	336	S/5-46/98 CC	1997	Siemens Ltd.	52,00,000	File not available in the section
98	360	S/5-49/98 CC	1998	Gujarat Chemicals Port Terminal Co. Ltd.	52,00,000	File not available in the section
99	200	275/98 CC	1996	Bharat Heavy Electrical Ltd.	50,63,000	File not available in the section
100	845	0		Asea Brown Boveri Ltd	50,00,000	File not available in the section
101	401	S/5-01/2001	2001	Alsium Ltd	49,76,084	File not available in the section
102	126	48/95 CC	1995	Everest Photo Offset Ltd,	49,56,000	File not traceable
103	256	S/5-266/96 CC	1996	L & T Ltd.	49,43,800	File not traceable
104	47	245/94 CC	1994	GE Apar Lighting P Ltd.	46,82,430	File not traceable
105	249	30/96 CC	1996	Keltro Countrols	46,64,300	Original file not found
106	397	16/2000 CC	2000	Elecon Engg Co Ltd.	44,29,000	File not traceable
107	206	S/5-202/96 CC	1996	Bharat Heavy Electrical Ltd.	44,00,000	File not available in the section
108	235	S/5-158/96 CC	1996	Hydro Dyne Ind.	43,90,185	File not traceable

No. 42 of 2016 (Performance Audit)

SI No	SI. No. (Deptt. Data)	Regn. No.	Year	Name of importer	CIF Value (₹)	Reasons
109	341	S/5-195/97 CC	1997	Tube Products Incorporate	41,00,000	File not available in the section
110	280	S/5-346/96 CC	1996	Tungbhadra Steel P. Ltd.	40,00,000	File not available in the section
111	195	165/96 CC	1996	Bharat Bijlee Ltd	36,05,833	File not available in the section
112	252	S/5-377/96 CC	1996	Kirloskar Power Equip. Ltd.	32,20,120	File not available in the section
113	132	480/95 CC	1995	GEI Engg. Ltd.	31,95,300	File not traceable
114	87	83/94 CC	1994	Thermax Ltd.	31,71,539	File not available in the section
115	619	S/5-18/2007 CC	2007	Hindustan Zinc Ltd.	30,55,756	File not traceable
116	259	178/96 CC	1996	Minakshi Associates P Ltd.	30,20,717	File not available in the section
117	233	S/5-22/96 CC	1996	Horizon Polymer Eng. Ltd.	29,70,000	File not traceable
118	320	22/97 CC	1997	Horizon Polymer Eng. Ltd.	29,69,573	File not traceable
119	311	S/5-65/97 CC	1997	EMCO Transformers Ltd.	29,57,000	File not traceable
120	267	301/96 CC	1996	Raychem Engg Pvt Ltd	28,59,156	File not available in the section
121	176	157/95 CC	1995	Spicer India Ltd	27,13,000	File not available in the section
122	167	S/5-350/95 CC	1995	Prism Cement Ltd.	25,63,562	File not available in the section
123	125	94/95	1995	Crompton Greaves Ltd	25,00,000	File not available in the section
124	199	69/98 CC	1996	Bharat Bijlee Ltd	24,40,972	File not available in the section
125	497	S/5-49/2005 CC	2005	Bharat Heavy Electrical Ltd.	22,41,000	Original file not traceable
126	131	376/95 CC	1995	GE Plastics India Ltd	22,15,015	File not traceable
127	535	S/5-20/2005 CC	2005	Rochem Separation Systems India P. Ltd.	20,63,919	File not traceable
128	408	S/5-105/01 CC	2001	Bharat Heavy Electrical Ltd.	20,11,100	File not available in the section
129	247	343/96 CC	1996	Jyoti Ltd	19,13,155	Original file not traceable
130	473	S/5-16/2004 CC	2004	Pioneer Genco Ltd.	18,00,102	File not available in the section
131	161	S/5-45/95 CC	1995	Modi GBC Ltd	16,59,200	File not available in the section
132	333	S/5-273/97 CC	1997	National Radio & Electronics Co. Ltd.	15,96,000	File not available in the section
133	590	S/5-01/2006 CC	2006	Tehri Hydro Dev Corp.	15,62,978	File not available in the section
134	254	107/96 CC	1996	KSB PUMPS LTD	15,10,000	File not available in the section
135	319	S/5-62/97 CC	1997	Horizon Polymer Eng. Ltd.	15,00,000	File not traceable
136	392	S/5-39/00 CC	2000	ABB Alstom Power India Ltd	14,48,391	File not available in the section
137	371	S/5-51/98 CC	1998	Rajendra Mechanical Industries Ltd.	13,85,000	File not available in the section
138	349	182/98 CC	1998	Bharat Pumps & Compressor Ltd.	13,00,000	File not traceable
139	409	22/2001 CC	2001	Capital Control India Pvt. Ltd.	12,98,843	File not traceable
140	273	S/5-342/96 CC	1996	Tarmax Ltd	12,64,400	File not available in the section
141	315	S/5-151/97 CC	1997	G.R. Engg Works Ltd.	12,58,663	File not traceable
142	350	S/5-33/98 CC	1998	Bharat Heavy Electrical Ltd.	12,35,622	File not available in the section
143	80	S/5-507/94 CC	1994	Sudiksha	12,31,332	File not available in the section
144	178	456/95 CC	1995	Surendra Engg. Co. Ltd.	12,26,447	File not traceable
145	179	45/95 CC	1995	Surender Engineering Ltd.	11,51,355	File not available in the section
146	68	343/94 CC	1994	National Peroxide Ltd.	10,75,000	File not available in the section

Report No. 42 of 2016 (Performance Audit)

SI No	SI. No. (Deptt. Data)	Regn. No.	Year	Name of importer	CIF Value (₹)	Reasons
147	317	S/5-113/97 CC	1997	Godrej & Boyce Mfg Co. Ltd.	10,75,000	File not traceable
148	326	S/5-133/97 CC	1997	L & T Ltd.	10,30,000	File not traceable
149	222	339/96 CC	1996	Colour Image	9,99,498	File not traceable
150	257	74/96 CC	1996	Loyed Steel Industries Ltd.	8,79,160	File not available in the section
151	318	131/97 CC	1997	Godrej & Boyce Mfg Co. Ltd.	7,25,000	File not traceable
152	50	160/94 CC	1994	Grasim Industries Limited	6,45,000	File not traceable
153	589	S/5-08/2006 CC	2006	SRF Nippondenso Ltd.	6,20,000	File not available in the section
154	386	187/99 CC	1999	GEC Alstom India Ltd.	5,54,718	File not traceable
155	282	46/96 CC	1996	Vijay Fire Production Ltd	3,44,764	File not available in the section
156	275	127/96 CC	1996	Tema Exchanger Mfs Ltd.	3,00,000	File not available in the section
157	139	98/95 CC	1995	Horizon Polymer Eng. Ltd.	2,74,000	File not traceable
158	524	03/05 CC	2005	Metito Polutions Control India P Ltd.	2,04,998	File not traceable
159	404	23/2001 CC	2001	Aquatech System Asia P Ltd	2,00,000	File not available in the section
160	342	S/5-28/97 CC	1997	Vijay Fire Production Ltd	1,75,300	File not available in the section
161	846	S/5-CC		Indian Petrochemicals Corp Ltd.	1,26,000	File not available in the section
162	144	S/5-221/95 CC	1995	JaypeeBela Cement	1,25,369	File not available in the section
163	223	22/96 CC	1996	Furnance Fabrica Bom Ltd	1,20,000	File not traceable
164	207	S/5-215/96 CC	1996	Bharat Heavy Electrical Ltd.	1,00,000	File not available in the section
165	492	S/5-330/05	2005	Bharat Heavy Electrical Ltd.	84,342	File not available in the section
166	437	S/5-11/2003 CC	2003	Fouress Engineering India Ltd	48,854	File not traceable
167	103	S/5-495/95	1995	Bharat Pumps & Compressor Ltd.	--	File not available in the section
168	224	S/5-212/96	1996	Furnance Fabrica Bom Ltd	--	File not traceable
169	260	S/5-397/96	1996	Mistry Prabhudas	--	File not available in the section
170	337	S/5-409/97	1997	Sulzer India Ltd.	--	File not available in the section
171	338	S/5-453/97	1997	Surinder Engineering Ltd	--	File not traceable
172	348	S/5-315/98	1998	Asian Cables Ltd	--	File not available in the section
173	393	S/5-30/2000	2000	Bharat Heavy Electrical Ltd.	--	File not available in the section
174	395	S/5-07/2000	2000	Chat Ghar Hydro Engineer	--	File not traceable
175	429	S/5-02/2002 CC	2002	Nuclear Power Corporation Ltd	--	File not available in the section
176	439	S/5-164/2003	2003	Mesha Enterprises	--	File not traceable
177	648	S/5-45/2008	2008	Kirloskar Pneumatic Company Ltd.	--	File not traceable