



महानिदेशक, लेखापरीक्षा का कार्यालय (केन्द्रीय), कोलकाता  
OFFICE OF THE DIRECTOR GENERAL OF AUDIT (CENTRAL), KOLKATA  
जि. आई. पी. बिल्डिंग, 8, किरण शंकर राय रोड, कोलकाता – 700001  
G. I. P. BUILDING, 8, KIRAN SANKAR ROY ROAD, KOLKATA – 700001



**Office Order No. CRAD/48/2024-25/49**

**Dated – 02.08.2024**

As approved by Director/RAIDT, Shri Debjyoti Mitra, AAO is posted in Field Party-V w.e.f. 02.08.2024 for compliance audit of Appraising Group-II, Custom House, Kolkata. After completion of the audit Shri Mitra will be posted back to his concurrent audit group of Shipping Bills at Custom House, Kolkata.

Copy to all officials of CRAD.

**Jaya Basu Sarkar**

वरिष्ठ लेखापरीक्षा अधिकारी/सी.आर.ए.डी.



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Office Order No. CRAD/48/2024-25/81

Dated - 20-11-2024

As approved by Director/RAIDT, the tour programme of O/o the DGFT-Kolkata is detailed below:

Party No	Name of Unit	Period of Accounts	Party Members (Shri/Smt.)	Period of Audit	Working Days	Desk Review
III	O/o the Director General of Foreign Trade (DGFT), Kolkata	01.04.2023 to 31.03.2024	Anil Kr. Singh, SAO Subrata Kr. Roy, AAO Debasish Dutta, AAO Parashuram Das, AAO Mihir Lal Sarkar, Asst. Supvr.	06.12.2024 to 14.02.2025	50	05.12.2024

1. Desk Review should be carried out by the audit Party at CRAD (HQ) on the mentioned date. The supervising officer is requested to furnish a comprehensive Review Note incorporating the present position of outstanding Paras relating to previous Inspection Reports, so that Paras may be settled/updated wherever possible.

2. Paras of the previous IRs may only be updated after proper verification to the satisfaction of the supervising officer

3. No extension of party days shall be allowed except on merit basis.

4. As per the instruction of D.G.A.(C), Kolkata, the supervising officer is requested to furnish a properly KD linked Draft Inspection Report (DIR) along with a soft copy.

KDs are to be uploaded in KMS. Delay, if any, in submitting the DIR should be justified in writing. Party-days/man-days allotted includes party-days/man-days required for preparation of Draft IR. No additional man-days will be allowed for preparation of Draft IR.

5. Draft IR must be submitted by a responsible party member who can co-relate facts and figures expressed in draft IR with K.Ds. K. D marking (i.e mentioning the position of K.Ds) on the left/ right margin of the Draft IR should be specific to the type of K/D dealt with. **K.D marking should be done on Annexure (in soft copy also).**

6. The annexures to Audit Observation should be named with reference to the Observation number and should be linked with legible KDs.

7. Contribution to Para(s)/A.Q(s) by members of audit party shall be furnished in the following format. **Soft copy of the same prepared in Excel Format to be furnished** along with softcopy of IR, Annexure etc.)

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Sl. No	Para No	A.Q No(s)	Contributed by

8. The supervising officer is also requested to furnish the **Auditee Profile** (No. of sub-units e.g., LCSs, ICDs, CFSs, PUs, address, phone no, FAX No., official email ID, revenue figure, any other distinguishing activities) along with the IR to help preparation of next Audit Plan.

9. Allocation of work and Audit Notebook must be furnished separately. Detail Tour Programme, wherever applicable, should be submitted along with Draft IR.

10. As per the Internal Test Audit's (ITA) instruction, Sl. No.17 of the Title Sheet (Receipt Audit) should be duly filled in with desired information.

11. As per the instruction issued from Hd. Qtrs., a copy of the Code of Ethics is to be handed over to the head of the unit and a certificate to the effect is to be given along with the IR.

12. Title Sheet & Top Sheet properly filled should be authenticated with dated signature.

13. An **Index of the IR in prescribed Format** to be placed on top of the IR . The 'Introduction' and 'Acknowledgement' **should be attached with draft IR in OIOS also.**

14. Page marking of IR should be done properly.

15. Copy of **sanctioned Audit Programme** should be placed in the IR File. Grading of IR should be filled in.

16. **Copies of all the Provisions** (i.e. Notifications/ Circulars/ Rules etc.) referred to in Paras should invariably accompany draft IR and should be linked in the soft copy.

17. The officials after completion of their assignment (Field Parties) will report to their respective concurrent Audit Groups/ Hq.

Copy to: All Officials of CRAD

हस्ता/-  
वरिष्ठ लेखापरीक्षा अधिकारी/सी.आर.ए.डी.(मुख्या.)



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**Office Order No. CRAD/48/2024-25/25**

**Dated – 22.05.2024**

As approved by Director/RAIDT, **Office Order No. CRAD/48/2024-25/23 Dated: 10.05.2024** stands cancelled and Revised Tour Programme for 1st Qtr 2024-25 is detailed below: -

Party No	Name of Unit	Period of Accounts	Party Members (Shri/Smt.)	Period of Audit	Working Days	Desk Review
V	Candor SEZ	01.04.2023 to 31.03.2024	Tapan Kumar Paul, SAO Debasis Suin, AAO	29.05.2024 to 11.06.2024	10	28.05.2024
	Wipro SEZ	Since Inception to 31.03.2024	Shambodeb Pal, AAO Vikash Kumar Yadav, AAO	18.06.2024 to 25.06.2024	5	14.06.2024
II	O/o the AC/DC of Customs, Software Technology Parks of India (STPI)	01.04.2021 to 31.03.2024	Nabarun Ghosh, SAO Rana Halder, AAO Jayashree Giri, AAO Md. Muslim Ansari, Ar.	29.05.2024 to 04.06.2024	5	28.05.2024
	O/o the AC/DC of Customs, Export Department, Customs House, Kolkata	01.04.2023 to 31.03.2024	Nabarun Ghosh, SAO Md. Aftab Alam, AAO Jayashree Giri, AAO Md. Muslim Ansari, Ar.	10.06.2024 to 24.06.2024	10	07.06.2024
IV	PRO & Sea UB, Customs House, Kolkata	Since Inception to 31.03.2024	Md. Shakeb Ayaz, SAO Abhijit Pramanik, AAO Bivash Kumar Samanto, AAO Ritwik thakur, Ar.	29.05.2024 to 06.06.2024	7	28.05.2024
VII	O/o the AC/DC of Customs, Haldia Mini Customs House (Including Haldia Dock	01.04.2021 to 31.03.2024	Subrata Kumar Roy, AAO Deepanjan Mitra, AAO	27.05.2024 to 06.06.2024	9	24.05.2024



	Complex), Chiranjeevpur, Haldia		Somnath Mondal, AAO Sudhir Kumar, AAO			
<b>I</b>	O/o the AC/DC of Customs, Appraising Group Nepal, Customs House, Kolkata	01.04.2021 to 31.03.2024	Kamalesh Khanta, SAO Amit Sharma, AAO Debasis Dutta, AAO Mihir Lal Sarkar, Asstt. Supvr.	27.05.2024 to 06.06.2024	9	24.05.2024

1. The supervising officer is requested to **furnish a comprehensive Review Note** incorporating the present position of outstanding Paras relating to previous Inspection Reports, so that Paras may be settled/updated wherever possible.

2. Paras of the previous IRs **may only be updated after proper verification to the satisfaction** of the supervising officer

3. **No extension of party days** shall be allowed except under exceptional circumstances on a merit basis.

4. As per the instruction of D.G.A.(C), Kolkata, the supervising officer is requested to **furnish Draft Inspection Report (DIR) along with soft copy**. Delay, if any, in submitting the DIR should be justified in writing. Party-days/man-days allotted includes party-days/man-days required for preparation of Draft IR. No additional man-days will be allowed for preparation of Draft IR.

5. Draft IR must be submitted by a responsible party member who can co-relate facts and figures expressed in draft IR with K.Ds. K. D marking (i.e mentioning the position of K.Ds) on the left/ right margin of the Draft IR should be specific to the type of K/D dealt with. **K.D marking on Annexure also.**

6. Contribution to Para(s)/A. Q(s) by members of audit party shall be furnished in the following format. **Soft copy of the same prepared in Excel Format to be furnished along with softcopy of IR, Annexure etc.)**

Sl. No	Para No	A.Q No(s)	Contributed by

7. The supervising officer is also requested to furnish the **Auditee Profile** (No. of sub-units e.g., LCSs, ICDs, CFSs, PUs, address, phone no, FAX No., official email ID, revenue figure, any other distinguishing activities) along with the IR to help preparation of next Audit Plan.

8. **Allocation of work and Audit Notebook** must be furnished separately. Detail Tour Programme, wherever applicable, should be submitted along with Draft IR.

9. As per the Internal Test Audit's (ITA) instruction, **Sl. No.17 of the Title Sheet** (Receipt Audit) should be duly filled in with desired information.

10. As per the instruction issued from Hd. Qtrs., a copy of the **Code of Ethics is to be handed over to the head of the unit** and a certificate to the effect is to be given along with the IR.

11. **Title Sheet & Top Sheet should be filled properly** and authenticated with dated signature.

12. An **Index of the IR in prescribed Format** to be placed on top of the IR.

13. **Page marking of IR should be done properly.**

14. Copy of **sanctioned Audit Programme** should be placed in the IR File. Grading of IR should be filled in.

15. **Copies of all the Provisions** (i.e. Notifications/ Circulars/ Rules etc.) referred to in Paras should invariably accompany draft IR.
16. **The officials after completion of their assignment (Field Parties) will report to their respective concurrent Audit Groups/ Hq.**

**Jaya Basu Sarkar**  
वरिष्ठ लेखापरीक्षा अधिकारी/सी.आर.ए.डी°



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**Office Order No. CRAD/48/2024-25/28**

**Dated – 05-06-2024**

As approved by Director/ RAIDT, Shri Nabarun Ghosh, SAO, is withdrawn from Field Party-II, scheduled to carry out compliance audit at O/o the AC/DC of Customs, Export Department, Customs House, Kolkata during the period from 10.06.2024 to 24.06.2024 and Shri Kamalesh Khanta, SAO, is posted to Field Party-II to supervise the audit work of aforesaid unit in place of Shri Nabarun Ghosh, SAO.

Copy to all officials of CRAD.

**ABHIJIT SENGUPTA**  
वरिष्ठ लेखापरीक्षा अधिकारी/सी.आर.ए.डी० (मुख्या०)



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**Office Order No. CRAD/48/2024-25/40**

**Dated – 10.07.2024**

As approved by Director/RAIDT, the following tour programme for 2<sup>nd</sup> Qtr. 2024-25 is detailed below: -

Party No	Name of Unit	Period of Accounts	Party Members (Shri/Smt.)	Period of Audit	Working Days	Desk Review
IV	O/o the Appraising Group-V, Customs House, Kolkata	01.04.2023 to 31.03.2024	Md. Shakeb Ayaz, SAO Abhijit Pramanik, AAO Debasish Dutta, AAO Nil Kamal Chowdhury, Asst. Supvr.	30.07.2024 to 10.09.2024	30	29.07.2024
II	O/o the Appraising Group-IV, Customs House, Kolkata	01.04.2023 to 31.03.2024	Nabarun Ghosh, SAO Rana Halder, AAO Jayashree Giri, AAO Mihir Lal Sarkar, Asst. Supvr.	05.08.2024 to 17.09.2024	30	02.08.2024
VIII	O/o the Appraising Refund Section (Port) ARS, Customs House Kolkata	01.04.2023 to 31.03.2024	Subrata Kumar Roy, AAO Bivash Kumar Samanto, AAO Shambodeb Pal, AAO	05.08.2024 to 19.08.2024	10	02.08.2024

- 1. Desk Review should be carried out by the audit Party at CRAD (HQ) on the mentioned date.** The supervising officer is requested to **furnish a comprehensive Review Note** incorporating the present position of outstanding Paras relating to previous Inspection Reports, so that Paras may be settled/updated wherever possible.
- 2. Paras of the previous IRs may only be updated after proper verification to the satisfaction** of the supervising officer.
- 3. No extension of party days** shall be allowed except under exceptional circumstances on a merit basis.
- 4. As per the instruction of D.G.A.(C), Kolkata,** the supervising officer is requested to **furnish Draft Inspection Report (DIR) along with a soft copy.** Delay, if any, in submitting the DIR should be justified in writing. Party-days/man-days allotted includes party-days/man-days required for preparation of Draft IR. No additional man-days will be allowed for preparation of Draft IR.
- 5. Draft IR must be submitted by a responsible party member** who can co-relate facts and figures expressed in draft IR with K.Ds. K. D marking (i.e. mentioning the position of



K.Ds) on the left/ right margin of the Draft IR should be specific to the type of K/D dealt with. **K.D marking on Annexure also.**

6. Contribution to Para(s)/A.Q(s) by members of audit party shall be furnished in the following format. **Soft copy of the same prepared in Excel Format to be furnished** along with softcopy of IR, Annexure etc.)

Sl. No	Para No	A.Q No(s)	Contributed by

7. The supervising officer is also requested to furnish the **Auditee Profile** (No. of sub-units e.g., LCSs, ICDs, CFSs, PUs, address, phone no, FAX No., official email ID, revenue figure, any other distinguishing activities) along with the IR to help preparation of next Audit Plan.
8. **Allocation of work and Audit Notebook** must be furnished separately. Detail Tour Programme, wherever applicable, should be submitted along with Draft IR.
9. As per the Internal Test Audit's (ITA) instruction, **Sl. No.17 of the Title Sheet** (Receipt Audit) should be duly filled in with desired information.
10. As per the instruction issued from Hd. Qtrs., a copy of the **Code of Ethics is to be handed over to the head of the unit** and a certificate to the effect is to be given along with the IR.
11. **Title Sheet & Top Sheet should be filled properly** and authenticated with dated signature.
12. An **Index of the IR in prescribed Format** to be placed on top of the IR.
13. **Page marking of IR should be done properly.**
14. Copy of **sanctioned Audit Programme** should be placed in the IR File. Grading of IR should be filled in.
15. **Copies of all the Provisions** (i.e. Notifications/ Circulars/ Rules etc.) referred to in Paras should invariably accompany draft IR.
16. **The officials after completion of their assignment (Field Parties) will report to their respective concurrent Audit Groups/ Hq.**

Copy to: All Officials of CRAD

**Jaya Basu Sarkar**

वरिष्ठ लेखापरीक्षा अधिकारी/सी.आर.ए.डी.(मुख्या.)



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**Office Order No. CRAD/48/2024-25/73**

**Dated – 17-10-2024**

As approved by Director/RAIDT, tour programme of Naxalbari Customs Division is detailed below:

Party No	Name of Unit	Period of Accounts	Party Members (Shri/Smt.)	Period of Audit	Working Days	Transit from & to Kolkata	Desk Review
V	O/o the Naxalbari Customs Division	01.04.2021 to 31.03.2024	Prasun Kanti Roy, AAO Sajal Chakraborty, AAO Debasish Dutta, AAO	05.11.2024 to 29.11.2024	18	04.11.2024 & 30.11.2024	01.11.2024

- 1. Desk Review should be carried out by the audit Party at CRAD (HQ) on the mentioned date.** The supervising officer is requested to **furnish a comprehensive Review Note** incorporating the present position of outstanding Paras relating to previous Inspection Reports, so that Paras may be settled/updated wherever possible.
- 2. Paras of the previous IRs may only be updated after proper verification to the satisfaction** of the supervising officer
- 3. No extension of party days** shall be allowed except under exceptional circumstances on a merit basis.
- As per the instruction of D.G.A.(C), Kolkata, the supervising officer is requested to **furnish Draft Inspection Report (DIR) along with a soft copy.** Delay, if any, in submitting the DIR should be justified in writing. Party-days/man-days allotted includes party-days/man-days required for preparation of Draft IR. No additional man-days will be allowed for preparation of Draft IR.
- Draft IR must be submitted by a responsible party member who can co-relate facts and figures expressed in draft IR with K.Ds. K. D marking (i.e mentioning the position of K.Ds) on the left/ right margin of the Draft IR should be specific to the type of K/D dealt with. **K.D marking on Annexure also.**
- Contribution to Para(s)/A.Q(s) by members of audit party shall be furnished in the following format. **Soft copy of the same prepared in Excel Format to be furnished** along with softcopy of IR, Annexure etc.)

Sl. No	Para No	A.Q No(s)	Contributed by

- The supervising officer is also requested to furnish the **Auditee Profile** (No. of sub-units e.g., LCSs, ICDs, CFSs, PUs, address, phone no, FAX No., official email ID, revenue figure, any other distinguishing activities) along with the IR to help preparation of next Audit Plan.
- 8. Allocation of work and Audit Notebook** must be furnished separately.

Detail Tour Programme, wherever applicable, should be submitted along with Draft IR.

9. As per the Internal Test Audit's (ITA) instruction, **Sl. No.17 of the Title Sheet (Receipt Audit)** should be duly filled in with desired information.
10. As per the instruction issued from Hd. Qtrs., a copy of the **Code of Ethics is to be handed over to the head of the unit** and a certificate to the effect is to be given along with the IR.
11. **Title Sheet & Top Sheet should be filled properly** and authenticated with dated signature.
12. An **Index of the IR in prescribed Format** to be placed on top of the IR
13. **Page marking of IR should be done properly**
14. Copy of **sanctioned Audit Programmes** should be placed in the IR File. Grading of IR should be filled in.
15. **Copies of all the Provisions** (i.e. Notifications/ Circulars/ Rules etc.) referred to in Paras should invariably accompany draft IR.
16. **The officials after completion of their assignment (Field Parties) will report to their respective concurrent Audit Groups/ Hq.**  
Copy to: All Officials of CRAD

**ABHIJIT SENGUPTA**

वरिष्ठ लेखापरीक्षा अधिकारी/सी.आर.ए.डी०(मुख्या०)



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**Office Order No. CRAD/48/2024-25/62**

**Dated – 19.09.2024**

As approved by Director/RAIDT, Md. Muslim Ansari, Ar. is withdrawn from Field Party-II and Shri Sourav Mondal, Asst. Supvr. is posted to Field Party-II w.e.f. 09.10.2024 for compliance audit of 100% EOU, Nizam Palace, Kolkata in place of Md. Muslim Ansari, Ar.

Jaya Basu Sarkar  
वरिष्ठ लेखापरीक्षा अधिकारी/सी.आर.ए.डी.



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Office Order No. CRAD/48/2024-25/ 52

Dated – 16.08.2024

As approved by Director/RAIDT, the tour programme for 3<sup>rd</sup> quarter is detailed below:

Party No	Name of Unit	Period of Accounts	Party Members (Shri/Smt.)	Period of Audit	Working Days	Transit from & to Kolkata	Desk Review
I	O/o the Commissioner of Customs Airport (Including Reward cases)	01.04.2023 to 31.03.2024	Kamalesh Khanta, SAO Mayukh Biswas, AAO Soyeli Roy, AAO Ritwik Thakur, Ar.	22.08.2024 to 04.09.2024	10	NA	21.08.2024
	O/o the Dinhata Customs Division, Cooch Behar	01.04.2022 to 31.03.2024	Kamalesh Khanta, SAO Subrata Kr. Roy, AAO Dipankar Chatterjee, AAO	10.09.2024 to 01.10.2024	15	09.09.2024 & 02.10.2024	06.09.2024
III	O/o the Appraising Group-III, Customs House, Kolkata	01.04.2023 to 31.03.2024	Anil Kr Singh, SAO Debasis Suin, AAO Deepanjan Mitra, AAO Depayan Paul, Sr. Ar.	28.08.2024 to 10.10.2024	30	NA	27.08.2024
VII	O/o the Falta SEZ (Expenditure Audit), Nizam Palace, Kolkata	01.04.2023 to 31.03.2024	Somnath Mondal, AAO Debraj Bhattacharya, AAO Sudhir Kumar, AAO	22.08.2024 to 04.09.2024	10	NA	21.08.2024
V	O/o the Siliguri Customs Division, Siliguri	01.04.2022 to 31.03.2024	Tapan Kumar Paul, SAO Bivash Kr. Samanto, AAO Amit Sharma, AAO	06.09.2024 to 24.09.2024	12	05.09.2024 & 25.09.2024	04.09.2024



II	O/o the 100% EOU SEZ, Nizam Palace, Kolkata	01.04.2023 to 31.03.2024	Nabarun Ghosh, SAO Rana Halder, AAO Jayashree Giri, AAO Md. Muslim Ansari, Ar.	23.09.2024 to 06.11.2024	30	NA	21.09.2024
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1. **Desk Review should be carried out by the audit Party at CRAD (HQ) on the mentioned date.** The supervising officer is requested to **furnish a comprehensive Review Note** incorporating the present position of outstanding Paras relating to previous Inspection Reports, so that Paras may be settled/updated wherever possible.

2. Paras of the previous IRs **may only be updated after proper verification to the satisfaction** of the supervising officer

3. **No extension of party days** shall be allowed except under exceptional circumstances on a merit basis.

4. As per the instruction of D.G.A.(C), Kolkata, the supervising officer is requested to **furnish Draft Inspection Report (DIR) along with a soft copy.** Delay, if any, in submitting the DIR should be justified in writing. Party-days/man-days allotted includes party-days/man-days required for preparation of Draft IR. No additional man-days will be allowed for preparation of Draft IR.

5. Draft IR must be submitted by a responsible party member who can co-relate facts and figures expressed in draft IR with K.Ds. K. D marking (i.e mentioning the position of K.Ds) on the left/ right margin of the Draft IR should be specific to the type of K/D dealt with. **K.D marking on Annexure also.**

6. Contribution to Para(s)/A. Q(s) by members of audit party shall be furnished in the following format. **Soft copy of the same prepared in Excel Format to be furnished** along with softcopy of IR, Annexure etc.)

Sl. No	Para No	A.Q No(s)	Contributed by

7. The supervising officer is also requested to furnish the **Auditee Profile** (No. of sub-units e.g., LCSs, ICDs, CFSs, PUs, address, phone no, FAX No., official email ID, revenue figure, any other distinguishing activities) along with the IR to help preparation of next Audit Plan.

8. **Allocation of work and Audit Notebook** must be furnished separately. A detailed Tour Programme, wherever applicable, should be submitted along with Draft IR.

9. As per the Internal Test Audit's (ITA) instruction, **Sl. No.17 of the Title Sheet** (Receipt Audit) should be duly filled in with desired information.

10. As per the instruction issued from Hd. Qtrs., a copy of the **Code of Ethics is to be handed over to the head of the unit** and a certificate to the effect is to be given along with the IR.

11. **Title Sheet & Top Sheet should be filled properly** and authenticated with dated signature.

12. An **Index of the IR in prescribed Format** to be placed on top of the IR

13. **Page marking of IR should be done properly.**

14. Copy of **sanctioned Audit Programme** should be placed in the IR File. Grading of IR should be filled in.

15. **Copies of all the Provisions** (i.e. Notifications/ Circulars/ Rules etc.) referred to in Paras should invariably accompany draft IR.
16. **The officials after completion of their assignment (Field Parties) will report to their respective concurrent Audit Groups/ Hq.**  
Copy to: All Officials of CRAD

**ABHIJIT SENGUPTA**

वरिष्ठ लेखापरीक्षा अधिकारी/सी.आर.ए.डी.(मुख्या.)



महानिदेशक, लेखापरीक्षा का कार्यालय (केन्द्रीय), कोलकाता  
 OFFICE OF THE DIRECTOR GENERAL OF AUDIT (CENTRAL), KOLKATA  
 जि. आई. पी. बिल्डिंग, 8, किरण शंकर राय रोड, कोलकाता – 700001  
 G. I. P. BUILDING, 8, KIRAN SANKAR ROY ROAD, KOLKATA – 700001



**Office Order No. CRAD/48/2024-25/39**

**Dated – 10.07.2024**

As approved by Director/RAIDT, the following tour programme for 2<sup>nd</sup> Qtr. 2024-25 is detailed below: -

Party No	Name of the Unit	Period of Accounts	Party Members (Shri/Smt.)	Period of Audit (working days)	Transit (from & to)	Desk review
VI	O/o the PAO (Customs), Siliguri, West Bengal	01.04.2023 to 31.03.2024	Debraj Bhattacharya, AAO Sudhir Kumar, AAO Vikash Kr. Yadav, AAO	22.07.2024 to 02.08.2024 (10 days)	21.07.2024 & 03.08.2024	19.07.2024
VII	O/o the PAO (Customs), Kolkata	01.04.2023 to 31.03.2024	Somnath Mondal, AAO Priyesh Kumar, AAO Deepanjan Mitra, AAO Jayant Kr. Tiwari, Ar.	29.07.2024 to 09.08.2024 (10 days)	NA	26.07.2024

- 1. Desk Review should be carried out by the audit Party at CRAD (HQ) on the mentioned date.** The supervising officer is requested to **furnish a comprehensive Review Note** incorporating the present position of outstanding Paras relating to previous Inspection Reports, so that Paras may be settled/updated wherever possible.
- 2. Paras of the previous IRs may only be updated after proper verification to the satisfaction** of the supervising officer
- 3. No extension of party days** shall be allowed except under exceptional circumstances on a merit basis.
- As per the instruction of D.G.A.(C), Kolkata, the supervising officer is requested to **furnish Draft Inspection Report (DIR) along with a soft copy.** Delay, if any, in submitting the DIR should be justified in writing. Party-days/man-days allotted includes party-days/man-days required for preparation of Draft IR. No additional man-days will be allowed for preparation of Draft IR.
- Draft IR must be submitted by a responsible party member who can co-relate facts and figures expressed in draft IR with K.Ds. K. D marking (i.e mentioning the position of K.Ds) on the left/ right margin of the Draft IR should be specific to the type of K/D dealt with. **K.D marking on Annexure also.**
- Contribution to Para(s)/A.Q(s) by members of audit party shall be furnished in the following format. **Soft copy of the same prepared in Excel Format to be furnished** along with softcopy of IR, Annexure etc.)

Sl. No	Para No	A.Q No(s)	Contributed by

7. The supervising officer is also requested to furnish the **Auditee Profile** (No. of sub-units e.g., LCSs, ICDs, CFSs, PUs, address, phone no, FAX No., official email ID, revenue figure, any other distinguishing activities) along with the IR to help preparation of next Audit Plan.
8. **Allocation of work and Audit Notebook** must be furnished separately. Detail Tour Programme, wherever applicable, should be submitted along with Draft IR.
9. As per the Internal Test Audit's (ITA) instruction, **Sl. No.17 of the Title Sheet** (Receipt Audit) should be duly filled in with desired information.
10. As per the instruction issued from Hd. Qtrs., a copy of the **Code of Ethics is to be handed over to the head of the unit** and a certificate to the effect is to be given along with the IR.
11. **Title Sheet & Top Sheet should be filled properly** and authenticated with dated signature.
12. An **Index of the IR in prescribed Format** to be placed on top of the IR.
13. **Page marking of IR should be done properly.**
14. Copy of **sanctioned Audit Programme** should be placed in the IR File. Grading of IR should be filled in.
15. **Copies of all the Provisions** (i.e. Notifications/ Circulars/ Rules etc.) referred to in Paras should invariably accompany draft IR.
16. **The officials after completion of their assignment (Field Parties) will report to their respective concurrent Audit Groups/ Hq.**  
Copy to: All Officials of CRAD

**Jaya Basu Sarkar**

वरिष्ठ लेखापरीक्षा अधिकारी/सी.आर.ए.डी.(मुख्या.)





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**Office Order No. RA/CRA/PA/2024-25/PI/254/66**

**Dated – 04.10.2024**

Under the orders of the Director General of Audit (Central), Kolkata, a team consisting of the following officials are nominated to conduct the Performance Audit on 'Project Import Scheme' w.e.f. 04.10.2024.

1. Shri Abhijit Sengupta, Sr. A.O
2. Md. Aftab Alam, AAO
3. Shri Deepanjan Mitra, AAO
4. Shri Bivash Kumar Samanto, AAO
5. Shri Rajesh Kumar, Sr. Auditor

The Audit Team is hereby instructed to take up the process of sample selection and the records of sampling methodology & records of project selected (as per Para 6 of guidelines) should be sent to HQ office after approval of DG.

The party should also compare the given 'Template' shared with DG Systems and data facilitated by them and bring any discrepancy or additional data requirement into the notice of Headquarters so that the same may be taken up with DG/Systems.

The Audit Team should adhere to the timelines mentioned in the Guidelines and also submit the field audit report along with related KDs and annexures to CRAD Hq within the first week of March 2025 so that the same may be forwarded to HQ.

Copy to All Officials of CRAD.

**Jaya Basu Sarkar**  
व. लेखापरीक्षा अधिकारी/सी.आर.ए.डी.





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**Office Order No. CRAD/48/2024-25/55**

**Dated –04-09-2024**

As approved by Director/RAIDT, the tour programme for 3<sup>rd</sup> quarter is detailed below:

Party No	Name of Unit	Period of Accounts	Party Members (Shri/Smt.)	Period of Audit	Working Days	Transit from & to Kolkata	Desk Review
VII	O/o the Appraising Group-VI, Custom House, Kolkata	01.04.2022 to 31.03.2024	Somnath Mondal, AAO Bivash Kr. Samanto, AAO Vikash Kumar Yadav, AAO Sudhir Kumar, AAO	03.10.2024 to 21.10.2024	12	NA	01.10.2024
VI	O/o the Appraising Group-V AB, Custom House, Kolkata	01.04.2023 to 31.03.2024	Subrata Kumar Roy, AAO Debraj Bhattacharya, AAO Md. Aftab Alam, AAO Raj Tilak Patel, AAO	09.10.2024 to 22.11.2024	30	NA	08.10.2024
IV	O/o the Air Cargo Complex, NSCBI Airport, Kolkata	01.04.2023 to 31.03.2024	Md. Shakeb Ayaz, SAO Abhijit Pramanik, AAO Debasish Dutta, AAO Nil Kamal Chowdhury, Asst. Supvr.	17.09.2024 to 23.10.2024	25	NA	13.09.2024
VIII	O/o the Aizawl Customs Division	01.04.2022 to 31.03.2024	Debasis Suin, AAO Mayukh Biswas, AAO Abhijit Pramanik, AAO	12.11.2024 to 03.12.2024	15	11.11.2024 & 04.12.2024	08.11.2024

VII	O/o the Shillong Customs Division	01.04.2021 to 31.03.2024	Somnath Mondal, AAO Deepanjan Mitra, AAO Shambodeb Pal, AAO	05.11.2024 to 26.11.2024	15	04.11.2024 & 27.11.2024	01.11.2024
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1. **Desk Review should be carried out by the audit Party at CRAD (HQ) on the mentioned date.** The supervising officer is requested to **furnish a comprehensive Review Note** incorporating the present position of outstanding Paras relating to previous Inspection Reports, so that Paras may be settled/updated wherever possible.

2. Paras of the previous IRs **may only be updated after proper verification to the satisfaction** of the supervising officer

3. **No extension of party days** shall be allowed except under exceptional circumstances on a merit basis.

4. As per the instruction of D.G.A.(C), Kolkata, the supervising officer is requested to **furnish Draft Inspection Report (DIR) along with a soft copy.** Delay, if any, in submitting the DIR should be justified in writing. Party-days/man-days allotted includes party-days/man-days required for preparation of Draft IR. No additional man-days will be allowed for preparation of Draft IR.

5. Draft IR must be submitted by a responsible party member who can co-relate facts and figures expressed in draft IR with K.Ds. K. D marking (i.e mentioning the position of K.Ds) on the left/ right margin of the Draft IR should be specific to the type of K/D dealt with. **K.D marking on Annexure also.**

6. Contribution to Para(s)/A. Q(s) by members of audit party shall be furnished in the following format. **Soft copy of the same prepared in Excel Format to be furnished** along with softcopy of IR, Annexure etc.)

Sl. No	Para No	A.Q No(s)	Contributed by

7. The supervising officer is also requested to furnish the **Auditee Profile** (No. of sub-units e.g., LCSs, ICDs, CFSs, PUs, address, phone no, FAX No., official email ID, revenue figure, any other distinguishing activities) along with the IR to help preparation of next Audit Plan.
8. **Allocation of work and Audit Notebook** must be furnished separately. A detailed Tour Programme, wherever applicable, should be submitted along with Draft IR.
9. As per the Internal Test Audit's (ITA) instruction, **Sl. No.17 of the Title Sheet** (Receipt Audit) should be duly filled in with desired information.
10. As per the instruction issued from Hd. Qtrs., a copy of the **Code of Ethics is to be handed over to the head of the unit** and a certificate to the effect is to be given along with the IR.
11. **Title Sheet & Top Sheet should be filled properly** and authenticated with dated signature.
12. An **Index of the IR in prescribed Format** to be placed on top of the IR
13. **Page marking of IR should be done properly**
14. Copy of **sanctioned Audit Programme** should be placed in the IR File. Grading of IR should be filled in.
15. **Copies of all the Provisions** (i.e. Notifications/ Circulars/ Rules etc.) referred

to in Paras should invariably accompany draft IR.

16. **The officials after completion of their assignment (Field Parties) will report to their respective concurrent Audit Groups/ Hq.**

Copy to: All Officials of CRAD

**Jaya Basu Sarkar**

वरिष्ठ लेखापरीक्षा अधिकारी/सी.आर.ए.डी.(मुख्या.)



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**Office Order No. CRAD/48/2024-25/09**

**Dated – 09-04-2024**

As approved by Director/RAIDT, Shri Sreemoy Ghosh, AAO is withdrawn from Field Party-II programmed for compliance audit of O/o Customs House Treasury, Kolkata during the period from 09.05.2024 to 22.05.2024 and Shri Debraj Bhattacharya, AAO is posted in Field Party-II w.e.f. 09-05-2024 in place of Shri Sreemoy Ghosh, AAO.

**ABHIJIT SENGUPTA**

वरिष्ठ लेखापरीक्षा अधिकारी/सी.आर.ए.डी° (मुख्या°)



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**Office Order No. CRAD/48/2024-25/83**

**Dated – 21-11-2024**

Field Party-VI, currently conducting compliance audit of O/o the Appraising Group-V AB, Custom House, Kolkata scheduled from 09.10.2024 to 22.11.2024 is now extended upto 27.11.2024.

इसे उप निदेशक/अप्रत्यक्ष-कर के अनुमोदन से जारी किया जाता है।

हस्ता/-  
वरिष्ठ लेखापरीक्षा अधिकारी/सी.आर.ए.डी.(मुख्या.)





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**Office Order No. CRAD/48/2024-25/74**

**Dated – 28-10-2024**

Field Party- VII, currently conducting compliance audit of O/o the Appraising Group-VI, Custom House, Kolkata, scheduled from 03.10.2024 to 21.10.2024 is now extended up to 28.10.2024.

इसे निदेशक/अप्रत्यक्ष कर की मंजूरी से जारी किया गया है।

**Jaya Basu Sarkar**

वरिष्ठ लेखापरीक्षा अधिकारी/सी.आर.ए.डी<sup>०</sup>(मुख्या<sup>०</sup>)



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**Office Order No. CRAD/48/2024-25/ 68**

**Dated – 15-10-2024**

As approved by Competent Authority, a team consisting of following officials are nominated to conduct Subject Specific Compliance Audit (SSCA) on “Rebate of State and Central Taxes and Levies (RoSCTL)” w.e.f. 18.10.2024:

1. Shri Tapan Kr. Paul, SAO
2. Shri Debraj Bhattacharya, AAO
3. Shri Dipankar Chatterjee, AAO
4. Shri Santanu Sen, AAO (w.e.f. 28.10.2024)
5. Shri Mihir Lal Sarkar, Asstt. Supvr.

The Audit Team should adhere to the timelines mentioned in the Guidelines and also submit the field audit report along with related KDs and annexures to CRAD (HQ) within the second week of February 2025 so that the same may be forwarded to lead office.

Copy to All Officials of CRAD.

**Jaya Basu Sarkar**  
वरिष्ठ लेखापरीक्षा अधिकारी/सी.आर.ए.डी<sup>०</sup>(मुख्या<sup>०</sup>)



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**Office Order No. CRAD/48/2024-25/43**

**Dated – 19.07.2024**

As approved by Director/RAIDT, the following revised tour programme for Pay and Accounts Office, Siliguri is detailed below: -

Party No	Name of the Unit	Period of Accounts	Party Members (Shri/Smt.)	Period of Audit (working days)	Transit (from & to Kolkata)	Desk review
VI	O/o the PAO (Customs), Siliguri, West Bengal	01.04.2023 to 31.03.2024	Debraj Bhattacharya, AAO Sudhir Kumar, AAO Vikash Kr. Yadav, AAO	23.07.2024 to 02.08.2024 (09 days)	22.07.2024 & 03.08.2024	19.07.2024

1. **Desk Review should be carried out by the audit Party at CRAD (HQ) on the mentioned date.** The supervising officer is requested to **furnish a comprehensive Review Note** incorporating the present position of outstanding Paras relating to previous Inspection Reports, so that Paras may be settled/updated wherever possible.

2. Paras of the previous IRs **may only be updated after proper verification to the satisfaction** of the supervising officer

3. **No extension of party days** shall be allowed except under exceptional circumstances on a merit basis.

4. As per the instruction of D.G.A.(C), Kolkata, the supervising officer is requested to **furnish Draft Inspection Report (DIR) along with a soft copy.** Delay, if any, in submitting the DIR should be justified in writing. Party-days/man-days allotted includes party-days/man-days required for preparation of Draft IR. No additional man-days will be allowed for preparation of Draft IR.

5. Draft IR must be submitted by a responsible party member who can co-relate facts and figures expressed in draft IR with K.Ds. K. D marking (i.e mentioning the position of K.Ds) on the left/ right margin of the Draft IR should be specific to the type of K/D dealt with.

**K.D marking on Annexure also.**

6. Contribution to Para(s)/A.Q(s) by members of audit party shall be furnished in the following format. **Soft copy of the same prepared in Excel Format to be furnished** along with softcopy of IR, Annexure etc.)

Sl. No	Para No	A.Q No(s)	Contributed by

7. The supervising officer is also requested to furnish the **Auditee Profile** (No. of sub-units e.g., LCSs, ICDs, CFSs, PUs, address, phone no, FAX No., official email ID, revenue figure, any other distinguishing activities) along with the IR to help preparation of next Audit Plan.

8. **Allocation of work and Audit Notebook** must be furnished separately. Detail Tour

- Programme, wherever applicable, should be submitted along with Draft IR.
9. As per the Internal Test Audit's (ITA) instruction, **Sl. No.17 of the Title Sheet** (Receipt Audit) should be duly filled in with desired information.
  10. As per the instruction issued from Hd. Qtrs., a copy of the **Code of Ethics is to be handed over to the head of the unit** and a certificate to the effect is to be given along with the IR.
  11. **Title Sheet & Top Sheet should be filled properly** and authenticated with dated signature.
  12. An **Index of the IR in prescribed Format** to be placed on top of the IR.
  13. **Page marking of IR should be done properly.**
  14. Copy of **sanctioned Audit Programme** should be placed in the IR File. Grading of IR should be filled in.
  15. **Copies of all the Provisions** (i.e. Notifications/ Circulars/ Rules etc.) referred to in Paras should invariably accompany draft IR.
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**Office Order No. CRAD/48/2024-25/35**

**Dated – 18-06-2024**

As approved by Director/RAIDT, the following tour programme for 2nd Qtr. 2024-25 is detailed below: -

Party No	Name of Unit	Period of Accounts	Party Members (Shri/Smt.)	Period of Audit	Working Days	Desk Review
IV	O/o the Krishnanagar Customs Division	01.04.2021 to 31.03.2024	Md. Shakeb Ayaz, SAO Abhijit Pramanik, AAO Priyesh Kumar, AAO Nil Kamal Chowdhury, Asst. Supvr.	02.07.2024 to 23.07.2024 Transit to Kolkata is on 24.07.2024	15	01.07.2024

**Detailed Tour programme (Tentative) of Krishnanagar Customs Divisions,**

Date	Days	No of Days	Unit Visited/Audited/Journey Performed	Stay At
02.07.2024 to 03.07.2024	Tue-Wed	02	Audit at Krishnanagar Customs Division	Krishnanagar
04.07.2024	Thu	01	Transit to Lalgola	Lalgola
05.07.2024	Fri	01	Audit at Dhulian PU	Lalgola
06.07.24 to 07.07.24	Sat-Sun		Stay at Lalgola	Lalgola
08.08.2024	Mon	01	Audit at Lalgola PU	Lalgola
09.07.2024	Tue	01	Transit to Beharampur and Audit at Beharampur PU	Beharampur
10.07.2024	Wed	01	Audit at Jalangi PU	Beharampur
11.07.2024	Thu	01	Audit at Katlamari PU	Beharampur
12.07.2024	Fri	01	Audit at Jangipur PU	Beharampur
13.07.24 to 14.07.24	Sat-Sun	02	Stay at Beharampur	Beharampur
15.07.2024	Mon	01	Audit at Aurangabad PU	Beharampur
16.07.2024	Tue	01	Audit at Nalhati PU	Beharampur
17.07.2024	Wed	01	Stay at Stay at Beharampur (Holiday)	Beharampur
18.07.2024	Thu	01	Audit at Karimpur PU and move to Krishnanagar	Krishnanagar
19.07.2024	Fri	01	Audit at Chapra PU	Krishnanagar
20.07.24 to 21.07.24	Sat	02	Stay at Krishnanagar	Krishnanagar
22.07.24 to 23.07.24	Mon-Tue	02	Audit at Krishnanagar Customs Division	Krishnanagar
24.07.2024	Wed	01	Transit Back from Krishnanagar	Residence
<b>Total Party Days-15 (Net Days for Audit-14)</b>				

**1. Desk Review should be carried out by the audit party at CRAD (HQ) on the mentioned date.**

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**K.D marking on Annexure also.**

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**9. Allocation of work and Audit Notebook** must be furnished separately. Detail Tour Programme, wherever applicable, should be submitted along with Draft IR.

10. As per the Internal Test Audit's (ITA) instruction, **Sl. No.17 of the Title Sheet** (Receipt Audit) should be duly filled in with desired information.

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**12. Title Sheet & Top Sheet should be filled properly** and authenticated with dated signature.

13. An **Index of the IR in prescribed Format** to be placed on top of the IR.

**14. Page marking of IR should be done properly.**

15. Copy of **sanctioned Audit Programme alongwith the approved Desk Review Note** should be placed in the IR File. Grading of IR should be filled in.

16. **Copies of all the Provisions** (i.e. Notifications/ Circulars/ Rules etc.) referred to in Paras should invariably accompany draft IR.

**17. The officials after completion of their assignment (Field Parties) will report to their respective concurrent Audit Groups/ Hq.**



Copy to: All Officials of CRAD

**Jaya Basu Sarkar**  
वरिष्ठ लेखापरीक्षा अधिकारी/सी.आर.ए.डी.



महानिदेशक, लेखापरीक्षा का कार्यालय (केन्द्रीय), कोलकाता  
 OFFICE OF THE DIRECTOR GENERAL OF AUDIT (CENTRAL), KOLKATA  
 जि. आई. पी. बिल्डिंग, 8, किरण शंकर राय रोड, कोलकाता – 700001  
 G. I. P. BUILDING, 8, KIRAN SANKAR ROY ROAD, KOLKATA – 700001



**Office Order No. CRAD/48/2024-25/38**

**Dated – 04.07.2024**

As approved by Director/RAIDT, following postings are made:

1. Shri Sudhir Kumar, AAO is withdrawn from Field Party-I and Md. Muslim Ansari, Ar. is posted in Field Party-I in place of Shri Sudhir Kumar, AAO with immediate effect till further order. The FP-I is currently engaged in compliance audit of Appraising Group-I, Customs House, Kolkata.
2. Shri Dipankar Chatterjee, AAO and Md. Aftab Alam, AAO, are entrusted with the preparatory works for holding ACM with the Airport & Air Cargo Complex, NSCBI, Kolkata w.e.f. 04.07.2024. The officers are required to prepare detailed back papers of all the paras, acquiring of the reply to each para and suggest a final date for holding ACM in consultation with the AC, IAD (Airport & ACC) and submit the same to the CRAD (HQ) by 12-07-2024 positively.
3. Following officials are entrusted with the works related to outstanding Audit Memo (Concurrent Audit) identifying the current status etc. of each memo w.e.f. 04-07-2024 and submit the status to CRAD (HQ) by 12-07-2024 positively.
  - i. Shri Debraj Bhattacharya, AAO
  - ii. Shri Parashuram Das, AAO
  - iii. Shri Sukdeb Ghosh, AAO
  - iv. Shri Ritwik Thakur, Ar.
4. Shri Subrata Kumar Roy, AAO is withdrawn from FP-VII and is posted at CRAD(HQ) w.e.f. 04.07.2024 for the works related to PA on EPCG.
5. Shri Shambodeb Pal, AAO is posted in the Field Party-VII w.e.f. 08-07-2024 currently engaged in compliance audit of Mini Customs House, Haldia.

**Copy to all officials of CRAD.**

**ABHIJIT SENGUPTA**

वरिष्ठ लेखापरीक्षा अधिकारी/सी.आर.ए.डी° (मुख्या°)



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**Office Order No. CRAD/48/2024-25/65**

**Dated – 03.10.2024**

As directed by Director/RAIDT, Field Party- II consisting of following members are directed to recommence the Compliance audit of 100% EOU, Nizam Palace, Kolkata w.e.f. 04.10.2024 to 19.11.2024.

Details of team members:

1. Shri Nabarun Ghosh, SAO
2. Smt. Jayashree Giri, AAO
3. Shri Rana Halder, AAO
4. Shir Sourav Mondal, Asst. Supvr.

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**Office Order No. CRAD/48/2024-25/19**

**Dated – 02-05-2024**

As approved by Director/RAIDT, following postings are made in Field Parties:

1. Shri Priyesh Kumar, AAO is posted in Field Party-V w.e.f. 09.05.2024 in place of Shri Mayukh Biswas, AAO.
2. Md. Aftab Alam, AAO is posted in Field Party-IV w.e.f. 06.05.2024 in place of Shri Sreemoy Ghosh, AAO.
3. Smt. K. Malati, Asst. Supvr. is posted in Field Party-II w.e.f. 09.05.2024 in place of Shri Depayan Paul, Sr. Ar.

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**Jaya Basu Sarkar**  
वरिष्ठ लेखापरीक्षा अधिकारी/सी.आर.ए.डी.



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**Office Order No. CRAD/48/2024-25/04**

**Dated – 08.04.2024**

As approved by Director/RAIDT, the following tour programme for 1<sup>st</sup> Qtr. 2024-25 is detailed below: -

Party No	Name of Unit	Period of Accounts	Party Members (Shri/Smt.)	Period of Audit	Working Days	Desk Review
V	O/o the AC/DC of Customs, Manifest Clearance Department, Custom House, Kolkata	01.04.2021 to 31.03.2024	Tapan Kumar Paul, SAO Bivash Kumar Samanto, AAO Sukdeb Ghosh, AAO Vibhakar Kumar, AAO Ritwik Thakur, Ar.	22.04.2024 to 03.05.2024	10	19.04.2024
	O/o the Commissioner of Customs (Preventive), Custom House, Kolkata	01.04.2023 to 31.03.2024	Tapan Kumar Paul, SAO Dipankar Chatterjee, AAO Mayukh Biswas, AAO Vibhakar Kumar, AAO Ritwik Thakur, Ar.	09.05.2024 to 22.05.2024	10	08.05.2024

1. The supervising officer is requested to **furnish a comprehensive Review Note** incorporating the present position of outstanding Paras relating to previous Inspection Reports, so that Paras may be settled/updated wherever possible.

2. Paras of the previous IRs **may only be updated after proper verification to the satisfaction** of the supervising officer

3. **No extension of party days** shall be allowed except under exceptional circumstances on a merit basis.

4. As per the instruction of f.D.G.A.(C), Kolkata, the supervising officer is requested to **furnish Draft Inspection Report (DIR) along with soft copy besides OIOS**. Delay, if any, in submitting the DIR should be justified in writing. Party-days/man-days allotted includes party-days/man-days required for preparation of Draft IR. No additional man-days will be allowed for preparation of Draft IR.

5. Draft IR must be submitted by a responsible party member who can co-relate facts and figures expressed in draft IR with K.Ds. K. D marking (i.e mentioning the position of K.Ds) on the left/ right margin of the Draft IR should be specific to the type of K/D dealt with. **K.D marking on Annexure also.**

6. Contribution to Para(s)/A.Q(s) by members of audit party shall be furnished in the following format. **Soft copy of the same prepared in Excel Format to be furnished** along with softcopy of IR, Annexure etc.)

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Sl. No	Para No	A.Q No(s)	Contributed by

7. The supervising officer is also requested to furnish the **Auditee Profile** (No. of sub-units e.g., LCSs, ICDs, CFSs, PUs, address, phone no, FAX No., official email ID, revenue figure, any other distinguishing activities) along with the IR to help preparation of next Audit Plan.
8. **Allocation of work and Audit Notebook** must be furnished separately. Detail Tour Programme, wherever applicable, should be submitted along with Draft IR.
9. As per the Internal Test Audit's (ITA) instruction, **Sl. No.17 of the Title Sheet** (Receipt Audit) should be duly filled in with desired information.
10. As per the instruction issued from Hd. Qtrs., a copy of the **Code of Ethics is to be handed over to the head of the unit** and a certificate to the effect is to be given along with the IR.
11. **Title Sheet & Top Sheet should be filled properly** and authenticated with dated signature.
12. An **Index of the IR in prescribed Format** to be placed on top of the IR.
13. **Page marking of IR should be done properly.**
14. Copy of **sanctioned Audit Programme** should be placed in the IR File. Grading of IR should be filled in.
15. **Copies of all the Provisions** (i.e. Notifications/ Circulars/ Rules etc.) referred to in Paras should invariably accompany draft IR.
16. **The officials after completion of their assignment (Field Parties) will report to their respective concurrent Audit Groups/ Hq.**  
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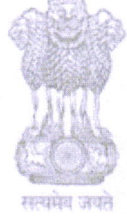
**ABHIJIT SENGUPTA**

वरिष्ठ लेखापरीक्षा अधिकारी/सी.आर.ए.डी.(मुख्या.)





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O.O.No.RA/CRA/PA/2024-25/PI/63

Date: 24-09-2024

Under the orders of the Director (RAIDT), a team consisting of the following officials is formed to conduct the preliminary study of data furnished related to the Performance Audit on 'Project Import Scheme' w.e.f. 23.09.2024.

1. Md. Shakeb Ayaz, Sr. AO
2. Md Aftab Alam, AAO
3. Deepanjan Mitra, AAO
4. Bivash Kumar Samanto, AAO (w.e.f 27.09.24)
5. Rajesh Kumar, Sr. Auditor

Initial work as intimated vide Hd Qts' letter dated 13.09.2024 (copy enclosed) may be taken up w.e.f 23.09.2024 and any deficiency/additional requirement, as directed by HQ, may be intimated suitably.

**Jaya Basu Sarkar**  
**Sr. Audit Officer/SF-DP**



महानिदेशक, लेखापरीक्षा का कार्यालय (केन्द्रीय), कोलकाता  
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**Office Order No. CRAD/48/2024-25/42**

**Date: 16.07.2024**

As approved by Director/RAIDT, following postings are made:

1. Shri Mayukh Biswas, AAO is withdrawn from Field Party-I and posted to CRAD(HQ) for the works related to Exit Conference of SSCA on SEIS & MEIS for the period from 16.07.2024 to 19.07.2024. Shri Biswas, AAO will be posted back to Field Party-I w.e.f. 22.07.2024.
2. Field Party-III is directed to keep the compliance audit of O/o the Falta SEZ (Receipt Audit), Kolkata in abeyance and to initiate audit of SAR of Falta SEZ, Kolkata w.e.f. 22.07.2024 to 02.08.2024. Subsequently compliance audit of O/o the Falta SEZ (Receipt Audit), Kolkata will restart from 05.08.2024 and shall be extended up to 06.09.2024 by Field Party-III.

Copy to all officials of CRAD.

**Jaya Basu Sarkar**  
वरिष्ठ लेखापरीक्षा अधिकारी/सी० आर० ए० डी०



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**Office Order No. CRAD/48/2024-25/45**

**Dated – 22.07.2024**

As approved by Director/RAIDT, following changes in Field Parties are made with immediate effect:

1. Field Party-III is instructed to continue the audit of O/o the Falta SEZ (Receipt Audit), Kolkata as per Office Order No. 33 Dated: 13.06.2024.
2. Field Party-VIII consisting of following members is deployed for audit of SAR of Falta SEZ, Kolkata for the period 2023-24 with effect from 23.07.2024 to 05.08.2024:
  - a. Shri Anil Kr. Singh, SAO (In addition to his normal allocated duties in Field Party-III)
  - b. Shri Deepanjan Mitra, AAO
  - c. Shri Bivash Kr. Samanto, AAO
  - d. Shri Shambodeb Pal, AAO
3. Shri Deepanjan Mitra, AAO is withdrawn from Field Party-VII and posted in Field Party-VIII with effect from 23.07.2024 to 05.08.2024.
4. Compliance Audit of O/o the Appraising Refund Section (ARS), Custom House, Kolkata scheduled to be conducted from 05.08.2024 to 19.08.2024 is rescheduled to 12.08.2024 to 26.08.2024 with desk review on 09.08.2024.

\*This office order supersedes point no. 2 of Office Order No. 42 Dated: 16.07.2024.

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**Jaya Basu Sarkar**

वरिष्ठ लेखापरीक्षा अधिकारी/सी.आर.ए.डी.(मुख्या.)



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**Office Order No. CRAD/48/2024-25/72**

**Dated – 17-10-2024**

The Compliance Audit of O/o the Shillong Customs Division which was scheduled to be conducted from 05.11.2024 to 26.11.2024 by Field Party-VII is postponed until further order.

इसे निदेशक (आरएआईडीटी) के अनुमोदन से जारी किया जाता है।

**ABHIJIT SENGUPTA**  
वरिष्ठ लेखापरीक्षा अधिकारी/सी.आर.ए.डी०(मुख्या०)



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 G. I. P. BUILDING, 8, KIRAN SANKAR ROY ROAD, KOLKATA – 700001



**Office Order No. CRAD/48/2024-25/06**

**Dated – 08.04.2024**

As approved by Director/RAIDT, the following tour programme for 1<sup>st</sup> Qtr. 2024-25 is detailed below: -

Party No	Name of Unit	Period of Accounts	Party Members (Shri/Smt.)	Period of Audit	Working Days	Desk Review
II	Chief Commissioner of Customs, Kolkata Zone	01.04.2023 to 31.03.2024	Nabarun Ghosh, SAO Rana Halder, AAO Jayashree Giri, AAO Sourav Mondal, Asst. Supvr.	22.04.2024 to 03.05.2024	10	19.04.2024
	O/o the Chief Accounts Officer, Custom House Treasury, Custom House, Kolkata	01.04.2021 to 31.03.2024	Nabarun Ghosh, SAO Sreemoy Ghosh, AAO Debasis Suin, AAO Depayan Paul, Sr. Ar.	09.05.2024 to 22.05.2024	10	08.05.2024

1. The supervising officer is requested to **furnish a comprehensive Review Note** incorporating the present position of outstanding Paras relating to previous Inspection Reports, so that Paras may be settled/updated wherever possible.

2. Paras of the previous IRs **may only be updated after proper verification to the satisfaction** of the supervising officer

3. **No extension of party days** shall be allowed except under exceptional circumstances on a merit basis.

4. As per the instruction of D.G.A.(C), Kolkata, the supervising officer is requested to **furnish Draft Inspection Report (DIR) along with soft copy besides OIOS**. Delay, if any, in submitting the DIR should be justified in writing. Party-days/man-days allotted includes party-days/man-days required for preparation of Draft IR. No additional man-days will be allowed for preparation of Draft IR.

5. Draft IR must be submitted by a responsible party member who can co-relate facts and figures expressed in draft IR with K.Ds. K. D marking (i.e mentioning the position of K.Ds) on the left/ right margin of the Draft IR should be specific to the type of K/D dealt with.

**K.D marking on Annexure also.**

6. Contribution to Para(s)/A.Q(s) by members of audit party shall be furnished in the following format. **Soft copy of the same prepared in Excel Format to be furnished** along with softcopy of IR, Annexure etc.)

Sl. No	Para No	A.Q No(s)	Contributed by

7. The supervising officer is also requested to furnish the **Auditee Profile** (No. of sub-units e.g., LCSs, ICDs, CFSs, PUs, address, phone no, FAX No., official email ID,



revenue figure, any other distinguishing activities) along with the IR to help preparation of next Audit Plan.

8. **Allocation of work and Audit Notebook** must be furnished separately. Detail Tour Programme, wherever applicable, should be submitted along with Draft IR.
9. As per the Internal Test Audit's (ITA) instruction, **Sl. No.17 of the Title Sheet** (Receipt Audit) should be duly filled in with desired information.
10. As per the instruction issued from Hd. Qtrs., a copy of the **Code of Ethics is to be handed over to the head of the unit** and a certificate to the effect is to be given along with the IR.
11. **Title Sheet & Top Sheet should be filled properly** and authenticated with dated signature.
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15. **Copies of all the Provisions** (i.e. Notifications/ Circulars/ Rules etc.) referred to in Paras should invariably accompany draft IR.
16. **The officials after completion of their assignment (Field Parties) will report to their respective concurrent Audit Groups/ Hq.**

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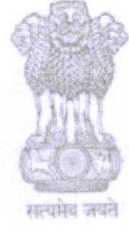
**ABHIJIT SENGUPTA**

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**Office Order No. CRAD/48/2024-25/64**

**Dated – 30.09.2024**

As approved by Director/RAIDT, following postings are made:

1. Shri Mayukh Biswas, AAO is posted to Field Party-VII in place of Shri Bivash Kr Samanto, AAO w.e.f. 01.10.2024 to 21.10.2024 for compliance audit of O/o the Appraising Group-VI.
2. Shri Shambodeb Pal, AAO is posted to Field Party-III in place of Shri Deepanjan Mitra, AAO w.e.f. 01.10.2024 to 10.10.2024 for compliance audit of O/o the Appraising Group-III.
3. Shri Suvendhu Mandal, AAO is posted to Field Party-VI in place of Md. Aftab Alam, AAO w.e.f. 08.10.2024 to 22.11.2024 for compliance audit of O/o the Appraising Group-V AB.

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अ.प्र.मरद/र 30.9.24

वरिष्ठ लेखापरीक्षा अधिकारी/सी.आर.ए.डी.(मुख्या.)



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**Office Order No. CRAD/48/2024-25/03**

**Dated – 08.04.2024**

As approved by Director/RAIDT, the following tour programme for 1<sup>st</sup> Qtr. 2024-25 is detailed below: -

Party No	Name of Unit	Period of Accounts	Party Members (Shri/Smt.)	Period of Audit	Working Days	Desk Review
VII	O/o the AC/DC of Customs, New International Terminal Building (NITB), NSCBI Airport, Kolkata	01.04.2022 to 31.03.2024	Abhijit Sengupta, SAO (In addition to his normal allocated duties in CRAD (HQ)) Abhijit Pramanik, AAO Parashuram Das, AAO Pankaj Prakash, AAO Nil Kamal Chowdhury, Asstt. Supvr.	22.04.2024 to 07.05.2024	12	19.04.2024
I	O/o the Superintendent of Preventive Services (SPS), Custom House, Kolkata	01.04.2023 to 31.03.2024	Kamalesh Khanta, SAO Abhijit Pramanik, AAO Debasish Dutta, AAO Pankaj Prakash, AAO Nil Kamal Chowdhury, Asstt. Supvr.	13.05.2024 to 22.05.2024	8	10.04.2024
IV	O/o the Commissioner of Customs (Port), Custom House, Kolkata	01.04.2023 to 31.03.2024	Shakeb Ayaz, SAO Deepanjan Mitra, AAO Sreemoy Ghosh, AAO Mihir Lal Sarkar, Asst. Supvr.	06.05.2024 to 20.05.2024	11	03.05.2024

1. The supervising officer is requested to **furnish a comprehensive Review Note** incorporating the present position of outstanding Paras relating to previous Inspection Reports, so that Paras may be settled/updated wherever possible.
2. Paras of the previous IRs **may only be updated after proper verification to the satisfaction** of the supervising officer
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4. As per the instruction of the D.G.A.(C), Kolkata, the supervising officer is requested to **furnish Draft Inspection Report (DIR) along with soft copy besides OIOS**. Delay, if

any, in submitting the DIR should be justified in writing. Party-days/man-days allotted includes party-days/man-days required for preparation of Draft IR. No additional man-days will be allowed for preparation of Draft IR.

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**K.D marking on Annexure also.**

6. Contribution to Para(s)/A.Q(s) by members of audit party shall be furnished in the following format. **Soft copy of the same prepared in Excel Format to be furnished along with softcopy of IR, Annexure etc.)**

Sl. No	Para No	A.Q No(s)	Contributed by

7. The supervising officer is also requested to furnish the **Auditee Profile** (No. of sub-units e.g., LCSs, ICDs, CFSs, PUs, address, phone no, FAX No., official email ID, revenue figure, any other distinguishing activities) along with the IR to help preparation of next Audit Plan.
8. **Allocation of work and Audit Notebook** must be furnished separately. Detail Tour Programme, wherever applicable, should be submitted along with Draft IR.
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11. **Title Sheet & Top Sheet should be filled properly** and authenticated with dated signature.
12. An **Index of the IR in prescribed Format** to be placed on top of the IR.
13. **Page marking of IR should be done properly.**
14. Copy of **sanctioned Audit Programme** should be placed in the IR File. Grading of IR should be filled in.
15. **Copies of all the Provisions** (i.e. Notifications/ Circulars/ Rules etc.) referred to in Paras should invariably accompany draft IR.
16. **The officials after completion of their assignment (Field Parties) will report to their respective concurrent Audit Groups/ Hq.**

Copy to: All Officials of CRAD

**ABHIJIT SENGUPTA**

वरिष्ठ लेखापरीक्षा अधिकारी/सी.आर.ए.डी.(मुख्या.)



महानिदेशक, लेखापरीक्षा का कार्यालय (केन्द्रीय), कोलकाता  
**OFFICE OF THE DIRECTOR GENERAL OF AUDIT (CENTRAL), KOLKATA**  
 जि. आई. पी. बिल्डिंग, 8, किरण शंकर राय रोड, कोलकाता – 700001  
**G. I. P. BUILDING, 8, KIRAN SANKAR ROY ROAD, KOLKATA – 700001**



**Office Order No. CRAD/48/2024-25/33**

**Dated – 13.06.2024**

As approved by Director/RAIDT, the following tour programme for 2nd Qtr. 2024-25 is detailed below: -

Party No	Name of Unit	Period of Accounts	Party Members (Shri/Smt.)	Period of Audit	Working Days	Desk Review
I	O/o the Appraising Group-I, Customs House, Kolkata	01.04.2023 to 31.03.2024	Kamalesh Khanta, SAO Mayukh Biswas, AAO Soyeli Roy, AAO Sudhir Kumar, AAO	02.07.2024 to 13.08.2024	30	01.07.2024
II	O/o the Petrapole Customs Circle	01.04.2023 to 31.03.2024	Nabarun Ghosh, SAO Rana Halder, AAO Jayashree Giri, AAO Mihir Lal Sarkar, Asst. Supvr.	02.07.2024 to 30.07.2024	20	01.07.2024
III	O/o the Falta SEZ, (Receipt Audit), Kolkata	01.04.2022 to 31.03.2024	Anil Kumar Singh, SAO Amit Sharma, AAO Debasis Suin, AAO Depayan Paul, Sr. Ar.	02.07.2024 to 21.08.2024	35	01.07.2024
V	O/o the DLF Limited (IT/ITES), SEZ, Kolkata	Since Inception to 31.03.2024	Tapan Kumar Paul, SAO Debasish Dutta, AAO Bivash Kr. Samanto, AAO Vikash Kr. Yadav, AAO	02.07.2024 to 10.07.2024	7	01.07.2024
	O/o the Appraising Group-II, Customs House, Kolkata	01.04.2023 to 31.03.2024	Tapan Kumar Paul, SAO Dipankar Chatterjee, AAO Md. Aftab Alam, AAO Sourav Mondal, Asst. Supvr.	18.07.2024 to 29.08.2024	30	16.07.2024
	O/o the Haldia	01.04.2021	Somnath Mondal,			01.07.2024

VII	Mini Customs House (Including Dock Complex), Chiranjeevpur, Haldia	t0 31.03.2024	AAO Subrata Kumar Roy, AAO Deepanjan Mitra, AAO	02.07.2024 to 15.07.2024	10	
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1. **Desk Review should be carried out by the audit Party at CRAD (HQ) on the mentioned date.** The supervising officer is requested to **furnish a comprehensive Review Note** incorporating the present position of outstanding Paras relating to previous Inspection Reports, so that Paras may be settled/updated wherever possible.

2. Paras of the previous IRs **may only be updated after proper verification to the satisfaction** of the supervising officer

3. **No extension of party days** shall be allowed except under exceptional circumstances on a merit basis.

4. As per the instruction of D.G.A.(C), Kolkata, the supervising officer is requested to **furnish Draft Inspection Report (DIR) along with a soft copy.** Delay, if any, in submitting the DIR should be justified in writing. Party-days/man-days allotted includes party-days/man-days required for preparation of Draft IR. No additional man-days will be allowed for preparation of Draft IR.

5. Draft IR must be submitted by a responsible party member who can co-relate facts and figures expressed in draft IR with K.Ds. K. D marking (i.e mentioning the position of K.Ds) on the left/ right margin of the Draft IR should be specific to the type of K/D dealt with. **K.D marking on Annexure also.**

6. Contribution to Para(s)/A.Q(s) by members of audit party shall be furnished in the following format. **Soft copy of the same prepared in Excel Format to be furnished** along with softcopy of IR, Annexure etc.)

Sl. No	Para No	A.Q No(s)	Contributed by

7. The supervising officer is also requested to furnish the **Auditee Profile** (No. of sub-units e.g., LCSs, ICDs, CFSs, PUs, address, phone no, FAX No., official email ID, revenue figure, any other distinguishing activities) along with the IR to help preparation of next Audit Plan.

8. **Allocation of work and Audit Notebook** must be furnished separately. Detail Tour Programme, wherever applicable, should be submitted along with Draft IR.

9. As per the Internal Test Audit's (ITA) instruction, **Sl. No.17 of the Title Sheet** (Receipt Audit) should be duly filled in with desired information.

10. As per the instruction issued from Hd. Qtrs., a copy of the **Code of Ethics is to be handed over to the head of the unit** and a certificate to the effect is to be given along with the IR.

11. **Title Sheet & Top Sheet should be filled properly** and authenticated with dated signature.

12. An **Index of the IR in prescribed Format** to be placed on top of the IR.

13. **Page marking of IR should be done properly.**

14. Copy of **sanctioned Audit Programme and the approved desk review report** should be placed in the IR File. Grading of IR should be filled in.

15. **Copies of all the Provisions** (i.e. Notifications/ Circulars/ Rules etc.) referred to in Paras should invariably accompany draft IR.

16. **The officials after completion of their assignment (Field Parties) will report to**

**their respective concurrent Audit Groups/ Hq.**  
Copy to: All Officials of CRAD

**Jaya Basu Sarkar**  
वरिष्ठ लेखापरीक्षा अधिकारी/सी.आर.ए.डी.





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**Office Order No. CRAD/48/2024-25/70**

**Dated – 15-10-2024**

As approved by Director/RAIDT, Shri Debraj Bhattacharya, AAO is withdrawn from Field Party-VI and Ms. Soyeli Roy, AAO is posted to Field Party-VI w.e.f. 18.10.2024 to 22.11.2024 for compliance audit of O/o the Appraising Group- V AB, Custom House, Kolkata, as Shri Bhattacharya is posted in SSCA team.

Copy to all officials of CRAD.

**Jaya Basu Sarkar**

वरिष्ठ लेखापरीक्षा अधिकारी/सी.आर.ए.डी<sup>०</sup>(मुख्या<sup>०</sup>)