



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/48/2024-25/35

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
Total Party Days-15 (Net Days for Audit-14)				

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

2. 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.

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

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

5. 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.

6. 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.

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.)

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 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

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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/48/2024-25/40

Dated – 10.07.2024

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 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

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

Dated – 10.07.2024

As approved by Director/RAIDT, the following tour programme for 2nd 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.

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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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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.

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Jaya Basu Sarkar
वरिष्ठ लेखापरीक्षा अधिकारी/सी० आर० ए० डी०



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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.

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K.D marking on Annexure also.

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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.)



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/48/2024-25/45

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.

Copy to all officials of CRAD.

Jaya Basu Sarkar

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

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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.