

F. No. 8/B/18/HRD(EMC)/CRB/2017
Directorate General of Human Resource Development
Customs & Central Excise
(Expenditure Management Wing)
C-4 (West Wing), IRCON Building,
District Centre, Saket,
New Delhi-110 017

Date: .08.2017

To
The Chief Commissioner of Customs (all),
The Chief Commissioner of Customs (Prev.) (all) and
The Chief Commissioner of Central Tax, GST Zone (all)

Madam/Sir,

Sub: - Performance Audit on 'Working of Inland Container Depots (ICDs) and Container Freight Stations (CFSs) for the period from 2012-13 to 2016-17 -reg.

Please find enclosed copy of Audit Memo No. 19/PA- working of ICDs & CFSs/2017-18 dated 24.08.2017 issued by the Director General of Audit (Central Receipts), New Delhi addressed to the Director (Customs), CBEC and this Directorate seeking *inter-alia* certain information regarding waiver from the payment of cost recovery charges in respect of ICDs/ CFSs.

2. It has been requested vide aforesaid letter to provide details of cases for waiver received, cases in which waiver issued and the cases pending for waiver during the period **2012-13 to 2016-17** in the following format: -

Sl. No.	Name of the Custodian	Location of ICD/CFS	Jurisdictional Commissionerate	Date of receiving proposal for waiver	Date on which waiver granted

3. Kindly furnish the above sought information to this Directorate latest by **08.09.2017**. The same may also be sent by email at dghrderb@gmail.com.

4. The above matter may be treated as "**MOST URGENT**".

Encl: As above

Yours faithfully,


(Meenu Kumari)

Additional Director (EMW/CRB)
Phone: - 011-29561870, 29561522
Email: - meenuhrd12@gmail.com

Copy to: -

1. The Director General of Audit (Central Receipts), Indraprastha Estate, New Delhi for information w.r.t. their Audit Memo No. 19/PA- working of ICDs & CFSs/2017-18 dated 24.08.2017.
2. The Director (Customs), CBEC, Deptt. of Revenue for information.
3. The Webmaster, Directorate of Systems, CBEC, New Delhi for uploading on CBEC Website.



Office of The Director General of Audit (Central Receipts)
Indraprastha Estate, New Delhi- 110 002

Audit Memo No.19/PA-working of ICDSs & CFSs/2017-18

dated: 24.8.2017

Subject:- Performance Audit on 'Working of Inland Container Depots (ICDs) and Container Freight Stations (CFSs) for the period from 2012-13 to 2016-17'.

As per Instruction F.No.434/17/2004-Cus-IV, dated 12-9-2005, for the purpose of Customs clearance at the ICDs/CFSs, Customs staff is provided on cost recovery basis by issue of a sanction order by the Administrative Wing of the Board. The custodians are required to pay @ 185% of total salary of officers actually posted at the ICD/CFS.

Cost recovery posts of ICDs/CFSs that have been in operation for two consecutive years with following performance benchmark for past two years will be considered for regularization.

(i) No. of containers handled by ICD s	7200 TEUs per annum
(ii) No. of containers handled by CFS	1200 TEUs per annum
(iii) No. of B/E processed by ICDs / CFS	7200 per annum for ICDs and 1200 for CFSs.
(iv) Bench mark at (i) to (iii) shall be reduced by 50% for these ICDs/CFSs exclusively dealing with exports as per staffing norms.	

In the above connection please furnish the following information to audit:-

- What is the aim behind paying of cost recovery charges @ 185% of total salary of officers actually posted at the ICD/CFS by the custodian for the duration of two years from its become operational or till the time ICD/CFS able to put thorough of containers as mentioned above particularly when in the early stages of operation the custodian has to pay fixed amount on account of cost recovery charges whether or not they are profitable.
- Details of cases received, cases in which waiver issued and cases pending for waiver during the period 2012-13 to 2016-17 in the following format

Sl. No.	Name of the Custodian	Location of ICD/CFS	Jurisdictional commissionerate	Date of receiving proposal for waiver	Date on which waiver issued

D.G.H.R.D (I&W Wing)
सीमा व से. केंद्र / C.O.E.
क्षेत्र, सैफ़ सिटी / Saket, N.D.-17
25/8/17

[Signature]
Inspecting officer
(CRA- AP-2)

- To
- The Director (Customs)
Department of Revenue,
North Block,
New Delhi.
 - The Assistant Director (Admn. EMW, CRB)
Office for the DG(HRD), CBEC,
C-4, West Wing, Groud Floor,
IRCON Building,
District Centre, Saket,
New Delhi 110017