

**Government of India
Ministry of Finance
Department of Finance
Central Board of Excise & Customs**

Subject: Not following the procedure by assessing officers at the time of assessing the shipping bills.

It has come to notice of the Board that the assessing officers do not put their full signatures on the shipping bills. They merely put their initials on the shipping bills with a rubber stamp inducting the name of the office and in some cases, just an initial. It makes easier to forge such signatures. In the latter cases, there is no way of knowing at a future date the name of officer who had put the initial. Further, in some of the examination orders, it was noticed that rubber stamp or the examination order contained optional percentage of examination such as 5% / 10%. But in the final examination order, the appropriate percentage was not precisely indicated by striking out the other, the appropriate percentage was not precisely indicated by striking out the other figure. For example, if 5% examination is to be done, then the figure of 10% in rubber stamp should be strike off, which is normally not done.

2. In view of the above, the Board has decided that the assessing officers should sign in full on the bills of entries/ shipping bills followed by their names, preferably by rubber stamp. This would make forging of signature difficult and also help to identify the names of the assessing officers at a future date. The final examination order should also clearly and precisely indicate the correct percentages of examination to be carried out.

3. Suitable standing orders may be issued for guidance of the officers.

Sd/-
(Vijay Kumar)
Under Secretary to the Govt. of India