

**CUS PCA - 1 : Transaction Based Audit (TBA)**

Commissionerate: \_\_\_\_\_  
 Month: \_\_\_\_\_  
 Date of Last MCM: \_\_\_\_\_

(Amount) (Rs. in Lakhs)

Category	Total no. of BEs/ SBs given OOC/ LEO during the Month	Opening Balance of pending TBA	No. of BEs/SBs selected for TBA		% BEs / SBs Selected during the Month	No. of BEs or SBs audited		Closing Balance of pending TBA (3)+(4)-(7)	Period -Wise Break- UP				No. of Consultative Letters Issued		Detections made during the Month		Detections made upto the Month		Recoveries made during the Month					Recoveries made upto the Month					Remarks
			During the Month	Upto the Month		During the Month	Upto the Month		<1Year	1-2 Year	2-3 year	>3 Years	During the Month	Upto the Month	No.	Amount	No.	Amount	No.	Duty Paid	Interest	Penalty Paid	Total (21)+(21A)+(21B)	No.	Duty Paid	Interest	Penalty Paid	Total (23)+(23A)+(23B)	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	21A	21B	21C	22	23	23A	23B	23C	24
IMPORT																													
EXPORT																													
TOTAL																													

**Note**  
 Opening Balance should reflect total number of pending TBA as on 1st April  
 During the month Figures should reflect figures for the reporting month only but in the first report for the current Financial Year, during the month figures should be from 1st April to the reporting month.  
 Upto the month figures should reflect cumulative figures for the reporting Financial Year.  
 The reason for pendency more than 3 year shall be furnished.

## CUS PCA - 2 : Premises Based Audit (PBA)

Commissionerate: Audit Commissionerate

Month:

Date of Last MCM:

(Amount) (Rs. In Lakhs)

Category of auditees (Import and Export)	Opening Balance of pending PBA (Import + Export)	Total Number of Premises selected for Audit during the year by NCTC, Mumbai	Local Risk Selection made by the Audit Commissionerate	No. of Premises to be audited (2)+(3)+(4)	No. of premises audited		Closing Balance of pending PBA (5)-(6)	Detections made during the month		Detections made upto the month		Amount of Spot Recovery made		Total Recoveries made during the month (including Spot Recovery)					Total Recoveries made upto the month (including Spot Recovery)				
					During the Month	Up to the Month		No.	Duty Amount	No.	Duty Amount	No.	Duty Amount	No.	Duty Paid	Interest	Penalty Paid	Total (16)+(16A)+(16B)	No.	Duty Paid	Interest	Penalty Paid	Total (18)+(18A)+(18B)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	16A	16B	16C	17	18	18A	18B	18C
AEO T3																							
AEO T2																							
AEO T1																							
Non-AEOs																							
AEO-LO																							
Total																							
Note	Opening Balance should reflect total number of pending PBA as on 1st April																						
	During the month Figures should reflect figures for the reporting month only but in the first report for the current Financial Year, during the month figures should be from 1st April to the reporting month.																						
	Upto the month figures should reflect cumulative figures for the reporting Financial Year.																						
	In Column no. 3, number of premises should be reflected which are selected by NCTC, Mumbai and subsequent allocated by the DG Audit to Customs Audit Commissionerates.																						

## CUS PCA - 3 : Theme Based Audit (ThBA)

Commissionerate:  
 Quarter ending:  
 Date of Last MCM: (Amount) (Rs. In Lakhs)

Year of Selection	Theme No.	Name of Theme Selected	Opening Balance of Bills of Entry	Opening Balance of Shipping Bills	Total Opening Balance(BEs + Shipping Bills) (4)+(5)	Total No. of Bills of Entry		Total No. of Shipping Bills		Closing Balance of Bills of Entry (4)+(7)-(8)	Closing Balance of Shipping Bills (5)+(9)-(10)	Total Closing Balance(BEs + SBs) (11)+(12)	Detections made during the quarter		Detections made upto the quarter		Recoveries made during the quarter					Recoveries made upto the quarter				
						Selected	Audited	Selected	Audited				No.	Duty Amount	No.	Duty Amount	No.	Duty Paid	Interest	Penalty Paid	Total (19)+(20A) + (20B)	No.	Duty Paid	Interest	Penalty Paid	Total (22)+(22A) + (22B)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20A	20B	20C	21	22	22A	22B	22C

Note  
 Opening Balance should reflect total number of pending ThBA as on 1st April  
 During the month Figures should reflect figures for the reporting month only but in the first report for the current Financial Year During the month figures should be from 1st April to the reporting month.  
 Upto the month figures should reflect cumulative figures for the reporting Financial Year.  
 Frequency of this report should be Quarterly



## CUS PCA -4: STATUS OF AUDIT PARA (Showing follow up of the objections raised in TBA/ThBA/PBA)

Name of Commissionerate:

Month:

Amount Rs. in Lakhs

Category	Opening Balance of Consultative letters issued under PCA		Consultative letters issued during the month		Total		Disposal during the month										Closing balance of CLs issued under PCA		Period wise Break Up									
							Dropped on merit in MCM		Objection closed after recovery					SCN issued		Total Disposals during the month			< 01 year				01 - 02 year		02 - 03 year		> 03 year	
	Full Duty Paid					Partial recovery			No.	Amount	No.	Amount	No.					Amount	No.	Amount	No.	Amount	No.	Amount				
	No.	Amount	No.	Amount	No.		Amount	No.						Duty	Interest	Penalty Paid	Total Duty (11)+(11A)+(11B)								No.	Amount	No.	Amount
1	2	3	4	5	6	7	8	9	10	11	11A	11B	11C	11D	12	13	14	15	16	17	18	19	20	21	22	23	24	25
TBA																												
ThBA																												
PBA																												
Total																												
Note	Opening Balance should reflect total number of pending ThBA as on 1st April																											
	During the month Figures should reflect figures for the reporting month only but in the first report for the current Financial Year During the month figures should be from 1st April to the reporting month.																											
	Upto the month figures should reflect cumulative figures for the reporting Financial Year.																											