

**GOVERNMENT OF PAKISTAN
REVENUE DIVISION
FEDERAL BOARD OF REVENUE**

C. No. 3(8)L&P/2024

Islamabad, the 9th December, 2024

CUSTOMS GENERAL ORDER NO. 06 OF 2024

**SUBJECT: PROCEDURE FOR FACELESS CUSTOMS ASSESSMENT (FCA)
THROUGH ESTABLISHMENT OF CENTRAL APPRAISING UNIT (CAU)**

In order to improve the quality of assessment, bring uniformity and transparency in processing of Goods Declarations (GDs), rationalize the workload of Appraising Officers (AOs) and to ensure trade facilitation, Faceless Customs Assessment (FCA) is introduced. For this purpose, a Central Appraising Unit (CAU) shall be established at Karachi. The following procedure is prescribed for the working of the CAU:-

1. Consignments arriving at all terminals of Karachi Port and Port Muhammad Bin Qasim (PMBQ) shall be processed through CAU. The GDs filed at the Collectrates of Customs-Appraisement East/West/SAPT and Port Muhammad Bin Qasim, Karachi shall be allocated to CAU for assessment. In the next phase, the FCA shall be rolled out to AFUs, dry ports and border customs stations in the country.
2. The CAU shall be located at a designated place in Karachi, to be notified by the Chief Collector of Customs Appraisement (South), Karachi.
3. Deputy/Assistant Collectors MIS/CAU shall be posted in CAU by the Chief Collector of Customs Appraisement (South), Karachi, who shall be responsible for resolution of system-related and/or operational issues.
4. The Chief Collector of Customs Appraisement (South), Karachi shall ensure complete isolation/sanitization of the work environment of the relevant CAU Hall. No cellular phones shall be allowed in the CAU.
5. The GDs allocated to CAU for assessment in the Customs Computerized System (CCS), shall be assigned to the AOs posted in CAU randomly in a group-less setting, one GD at a time on 'first in first out' (FIFO) basis.
6. The assessment of GDs shall be completed as per provisions of the Customs Act, 1969 and rules made thereunder including Valuation Rulings, Customs General Orders, Public Notices and instructions issued by the Board from time to time, and other applicable laws and regulations.
7. GDs where documents are called by an AO or PA (CAU) will be assigned to the same AO/PA (CAU) upon submission of documents by the importer/agent. Such GD shall be given priority in assignment to the AO/PA who had called documents.
8. In case the importer/agent does not accept the assessment, the first review against the assessment shall lie with the Principal Appraisers (PA) posted in the CAU which shall be randomly assigned to the PA.
9. After completion of the assessment by AO or PA (CAU), the system shall randomly select GDs, cleared or under clearance, for re-checking and assessment quality assurance by a dedicated team to be constituted by the Chief Collector of Customs Appraisement (South), Karachi. The assessment quality assurance carried out by the said team shall constitute an important element of the accountability and performance evaluation of the AOs and PAs posted in CAU.
10. The GDs related to provisional assessment under section 81 of the Customs Act, 1969 or GDs of any specified category of goods, such as exemptions and any other GDs which are required to be finalized at the level of Assistant/ Deputy Collector under

any legal provisions, procedures or administrative orders shall be forwarded to the Assistant / Deputy Collector of the concerned Group of the respective Collectorate where the GD is filed, for further processing.

11. In case of any misdeclaration or violation of law, the AO shall forward the GD to the PA along with assessment notes and remarks for appropriate action under the law.
12. The post clearance actions like pursuance of contravention cases and audit observations/paras, recovery of short-paid amount and court cases/ FTO complaints etc. shall be dealt with by the respective Collectorate.
13. Collector Headquarters-Appraisement (South), Karachi shall have complete visibility of GDs in CAU for necessary vigilance and anti-evasion actions.

(ZAKIR MUHAMMAD)
Secretary (Law and Procedures)