

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
LOK SABHA
UNSTARRED QUESTION NO. 3445
TO BE ANSWERED ON MONDAY, August 09, 2021/ Sravana 18, 1943 (Saka)
“Transparency in Tax Regime”**

3445. DR. ARVIND KUMAR SHARMA:

Will the Minister of FINANCE be pleased to state:

- a) whether the Government is considering to introduce ‘faceless assessments and faceless appeals’ in the indirect tax regime to make adjudication and scrutiny by the tax authorities more transparent;
- b) if so, the details thereof;
- and
- c) if not, the reason therefor?

**ANSWER
MINISTER OF STATE FOR FINANCE
(SHRI PANKAJ CHAUDHARY)**

Parts (a) to (c):

Customs: Faceless Assessment in respect of Customs assessment of imported goods was initiated w.e.f. 1st November, 2020. Some of the present details are as follows:

- (i) Customs assessment process is carried out by a Customs officer of a Faceless Assessment Group (FAG) at a location other than the port of arrival of the imported goods. This was done with the objective of ensuring anonymity in assessment.
- (ii) Each FAG is placed under a National Assessment Centre headed by senior Customs officers who are mandated inter-alia to ensure uniformity of assessment.

GST: In respect of GST, laws and rules made thereunder, already provide for online procedures relating to assessment and appeals on the common portal. Further, changes in GST laws and rules are made on the recommendations of the GST Council.
