



through PLA in previous financial year. They should have filed at least 25 Bills of Entry in the previous financial year.

Person who had received any show cause notice in last three financial years is ineligible - In order to ensure that scope of the scheme remains limited (and the scheme fails), it is provided that no case should be pending against them. Even show cause notice invoking penal provisions should not have been issued against them in last three financial years. Such importers can be probably counted on fingers. If this condition is insisted upon, the scheme is stillborn and will be a non-starter.

Application for getting accreditation - Importers desirous of availing the facility of 'Accredited Client' has to make application for registration in form given in MF(DR) circular No. 42/2005-Cus dated 24-11-2005. Application has to be accompanied by a CA certificate that the accounting system of applicant is as per accounting standards prescribed by ICAI.

Decision regarding ACP status within 30 days - In case of status holders, Customs will communicate decision on conferring ACP status (Accredited Client under Risk Management System of customs clearance, within 30 days from receipt of application by customs.

Risk management division in systems directorate – A risk management division has been created in Systems Directorate. Risk Management Committees will be constituted at National level and Local level – MF(DR) circular No. 23/2007-Cus dated 28-6-2007.