

EXPORT PROMOTION COUNCIL FOR EOUs & SEZs

Ministry of Commerce & Industry, Government of India

8G, 8th Floor, Hansalaya Building, 15, Barakhamba Road, New Delhi 110 001

Tel: 23329766-69, Fax: 223329770, E-mail : epces@epces.in

AnandGiri
Deputy Director

EPCES CIRCULAR NO. 228 DATED 16-5-2016

- Subject :** (1) **CBEC Notification No. 66/2016-Customs –NT regarding class of goods which shall be deposited in a special warehouse**
- (2) **CBEC Notification No. 67/2016-Customs-NT regarding Warehoused Goods (Removal) Regulations, 2016**
- (3) **CBEC Notification No. 68/2016-Customs-NT regarding Warehouse (Custody and Handling of Goods) Regulations, 2016**
- (4) **CBEC Notification No. 69/2016-Customs-NT regarding Special Warehouse (Custody and Handling of Goods) Regulations, 2016**
- (5) **CBEC Notification No. 70/2016-Customs-NT regarding Public Warehouse Licensing Regulations, 2016**
- (6) **CBEC Notification No. 71/2016-Customs-NT regarding Private Warehouse Licensing Regulations, 2016**
- (7) **CBEC Notification No. 72/2016-Customs-NT regarding Special Warehouse Licensing Regulations, 2016**

- (1) **CBEC Notification No. 66/2016-Customs –NT regarding class of goods which shall be deposited in a special warehouse**

Central Board of Excise and Customs (CBEC), Department of Revenue, Ministry of Finance has issued Notification No. 66/2016-Customs-NT dated 14th May, 2016 (copy enclosed) specifying the class of goods which shall be deposited in a special warehouse licenced under sub-section (1) of Section 58A of the Customs Act, 1962 (52 of 1962). The specification are as under:-

- (1) Gold, silver, other precious metals and semi-precious metals and articles thereof;
- (2) Goods warehoused for the purpose of –
- (a) Supply to duty free shops in a customs area
- (b) Supply as stores to vessels or aircrafts under Chapter XI of the Customs Act, 1962
- (c) Supply to foreign privileged persons in terms of the Foreign Privileged Persons (Regulations of Customs Privileges) Rules, 1957.

- (2) **CBEC Notification No. 67/2016-Customs-NT regarding Warehoused Goods (Removal) Regulations, 2016**

By virtue of Finance Act, 2016, Chapter IX of the Customs Act (Warehousing) has been amended and New Regulations for licensing of warehouses and the procedures to be followed have been notified.

Vide Notification No. 67/2016-Customs-NT dated 14/5/2016, CBEC notifies the regulations regarding “Warehoused Goods (Removal) Regulations, 2016.

A copy of Notification No. 67/2016-Customs-NT dated 14/5/2016, issued by CBEC, Department of Revenue, Ministry of Finance is attached for ready reference.

(3) CBEC Notification No. 68/2016-Customs-NT regarding Warehouse (Custody and Handling of Goods) Regulations, 2016

By virtue of Finance Act, 2016, Chapter IX of the Customs Act (Warehousing) has been amended and New Regulations for licensing of warehouses and the procedures to be followed have been notified.

Vide Notification No. 68/2016-Customs-NT dated 14/5/2016, CBEC notifies the regulations regarding “Warehouse (Custody and Handling of Goods) Regulations, 2016”.

A copy of Notification No. 68/2016-Customs-NT dated 14/5/2016, issued by CBEC, Department of Revenue, Ministry of Finance is attached for ready reference.

(4) CBEC Notification No. 69/2016-Customs-NT regarding Special Warehouse (Custody and Handling of Goods) Regulations, 2016

By virtue of Finance Act, 2016, Chapter IX of the Customs Act (Warehousing) has been amended. New Regulations for licensing of warehouses and the procedures to be followed have been notified.

Vide Notification No. 69/2016-Customs-NT dated 14/5/2016, CBEC notifies the regulations regarding “Special Warehouse (Custody and Handling of Goods) Regulations, 2016”.

A copy of Notification No. 69/2016-Customs-NT dated 14/5/2016, issued by CBEC, Department of Revenue, Ministry of Finance is attached for ready reference.

(5) CBEC Notification No. 70/2016-Customs-NT regarding Public Warehouse Licensing Regulations, 2016

By virtue of Finance Act, 2016, Chapter IX of the Customs Act (Warehousing) has been amended and New Regulations for licensing of warehouses and the procedures to be followed have been notified.

Vide Notification No. 70/2016-Customs-NT dated 14/5/2016, CBEC notifies the regulations regarding “Public Warehouse Licensing Regulations, 2016”.

A copy of Notification No. 70/2016-Customs-NT dated 14/5/2016, issued by CBEC, Department of Revenue, Ministry of Finance is attached for ready reference.

(6) CBEC Notification No. 71/2016-Customs-NT regarding Private Warehouse Licensing Regulations, 2016

By virtue of Finance Act, 2016, Chapter IX of the Customs Act (Warehousing) has been amended and New Regulations for licensing of warehouses and the procedures to be followed have been notified.

Vide Notification No. 71/2016-Customs-NT dated 14/5/2016, CBEC notifies the regulations regarding “Private Warehouse Licensing Regulations, 2016”.

A copy of Notification No. 71/2016-Customs-NT dated 14/5/2016, issued by CBEC, Department of Revenue, Ministry of Finance is attached for ready reference.

(7) CBEC Notification No. 72/2016-Customs-NT regarding Special Warehouse Licensing Regulations, 2016

By virtue of Finance Act, 2016, Chapter IX of the Customs Act (Warehousing) has been amended and New Regulations for licensing of warehouses and the procedures to be followed have been notified.

Vide Notification No. 72/2016-Customs-NT dated 14/5/2016, CBEC notifies the regulations regarding “Special Warehouse Licensing Regulations, 2016”.

A copy of Notification No. 72/2016-Customs-NT dated 14/5/2016, issued by CBEC, Department of Revenue, Ministry of Finance is attached for ready reference

Fundamental changes in the Act will impact on interest liabilities, cost recovery, procedures regarding renewal of bonds with respect to EOUs.

This is for kind information of the members.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA,
EXTRAORDINARY, PART-II
SECTION 3, SUB-SECTION (ii)]
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
(CENTRAL BOARD OF EXCISE AND CUSTOMS)

New Delhi, the 14th May, 2016

Notification No. 66 /2016- Customs (N.T.)

S. O. (E). - In exercise of the powers conferred by sub-section (2) of section 58A of the Customs Act, 1962 (52 of 1962), the Central Board of Excise and Customs hereby specifies the following class of goods which shall be deposited in a special warehouse licenced under sub-section (1) of the said section namely:-

- (1) gold, silver, other precious metals and semi-precious metals and articles thereof;
- (2) goods warehoused for the purpose of –
 - (a) supply to duty free shops in a customs area;
 - (b) supply as stores to vessels or aircrafts under Chapter XI of the Customs Act, 1962;
 - (c) supply to foreign privileged persons in terms of the Foreign Privileged Persons (Regulation of Customs Privileges) Rules, 1957.

[F. No. 484/03/2015-LC (Vol II.Pt-1)]

(TemsunaroJamir)

Under Secretary to the Government of India

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[TO BE PUBLISHED IN THE GAZETTE OF INDIA,
EXTRAORDINARY, PART-II,
SECTION 3, SUB-SECTION (i)]
GOVERNMENT OF INDIA
MINISTRY OF FINANCE DEPARTMENT OF REVENUE
(CENTRAL BOARD OF EXCISE AND CUSTOMS)

New Delhi, the 14th May, 2016

Notification No. 67/2016- Customs (N.T.)

G.S.R. (E) In exercise of the powers conferred by section 157 read with section 60, section 67 and section 69 of the Customs Act, 1962 (52 of 1962), and in supersession of the Warehoused Goods (Removal) Regulations 1963, except as respects things done or omitted to be done before such supersession, the Central Board of Excise and Customs hereby makes the following regulations, namely:-

1. Short title and commencement. - (1) These regulations may be called the Warehoused Goods (Removal) Regulations, 2016.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. Definitions. – In these regulations, unless the context otherwise requires, -

- (a) "Act" means the Customs Act, 1962 (52 of 1962);
- (b) "bond officer" means an officer of customs in charge of a warehouse;
- (c) "Form" means the form appended to these regulations;
- (d) "section" means section of the Act;
- (e) "warehouse" means a public warehouse licensed under section 57 or a private warehouse licensed under section 58 or a special warehouse licensed under section 58A.

(2) The words and expressions used herein and not defined in these regulations but defined in the Act shall have the same meanings respectively as assigned to them in the Act.

3. Form for transfer of goods from a warehouse.-Where the warehoused goods are to be removed from one warehouse to another warehouse or from a warehouse to a customs station for export, the owner of the goods shall make such request by filing the Form appended to these regulations.

4. Conditions for transport of goods. -Where the goods are removed from the customs station of import to a warehouse or from one warehouse to another warehouse or from the warehouse to a customs station for export, the transport of the goods shall be under one-timelock, affixed by the proper officer or the licensee or the bond officer, as the case may be:

Provided that the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may having regard to the nature of goods or manner of transport, permit transport of the goods without affixing the one-time-lock.

5. Conditions for due arrival of goods. - The owner of the goods shall produce to the bond officer or proper officer under sub-section (1) of section 60, as the case may be, within one month or within such extended period as such officer may allow, an acknowledgement issued by the licensee or the bond officer of the warehouse to which the goods have been removed or the proper officer at the customs station of export, as the case may be, stating that the goods have arrived at that place, failing which the owner of such goods shall pay the full amount of duty chargeable on account of such goods together with interest, fine and penalties payable under subsection (1) of section 72

FORM

(see regulation 3 of Warehoused Goods (Removal) Regulations, 2016)

Form for transfer of goods from a warehouse

(in terms of section 67 or section 69 of the Customs Act, 1962)

Part-I

Import details	Details of warehousing		Goods					Purpose of removal	
	Warehouse code and address	Bond No. and date	Description of goods	Description and No. of packages	Marks and numbers on packages	Weight and quantity	Value	Deposit in another warehouse (Furnish warehouse code and address)	For export by air/sea/land/post (Furnish details of customs station)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Signature of the owner of warehoused goods.

Full name:

Telephone No.

Permission of the Bond officer.

(Signature with seal)

Part-II

Details of despatch of goods				Details of receipt of goods			Remarks
Date and time of removal	Registration No. and details of means of transport	Container No. (if applicable.)	One-time lock No.	Date and time of receipt at the warehouse or customs station	Whether Registration No. of means of transport is matching with despatch?	Whether the one time lock is found intact?	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Signature and stamp of Licensee (Warehouse keeper)/ Bond Officer.

Signature and stamp of Licensee (Warehouse keeper) / Bond (at the place of despatch) Officer / Proper Officer (at the place of receipt)

[F.N.484/03/2015-LC (Vol.II. Pt- I.)]

(TemsunaroJamir)
Under Secretary to the Government of India

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[TO BE PUBLISHED IN THE GAZETTE OF INDIA,
EXTRAORDINARY PART-II, SECTION-3, SUB-SECTION (i)]
GOVERNMENT OF INDIA MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
(CENTRAL BOARD OF EXCISE AND CUSTOMS)

Notification No. 68 /2016- Customs (N.T.)
New Delhi, the 14th May, 2016

G.S.R (E).- In exercise of the powers conferred by section 157 read with section 57, section 58 and sub-section (2) of Section 73A of the Customs Act, 1962 (52 of 1962), the Central Board of Excise and Customs hereby makes the following regulations, namely:-

1. Short title and commencement. – (1) These regulations may be called as the Warehouse (Custody and Handling of Goods) Regulations, 2016.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. Definitions. – (1) In these regulations, unless the context otherwise requires,-

- (a) "Act" means the Customs Act, 1962 (52 of 1962);
- (b) "bond officer" means an officer of customs in charge of a warehouse;
- (c) "Controller of Certifying Authorities" means the authority appointed under subsection (1) of section 17 of the Information Technology Act, 2000 (21 of 2000);
- (d) "section" means section of the Act.

(2) The words and expressions used herein and not defined in these regulations but defined in the Act shall have the same meanings respectively as assigned to them in the Act.

3. Appointment of warehouse keeper. – (1) A licensee shall appoint a warehouse keeper who has sufficient experience in warehousing operations and customs procedures to discharge functions on his behalf.

(2) The warehouse keeper shall obtain a digital signature from authorities licensed by the Controller of Certifying Authorities for filing electronic documents required under the Act, rules or regulations made thereunder.

4. Facilities, equipment and personnel. – A licensee shall provide at the warehouse in respect of which a licence has been issued,-

(a) such facilities, equipment and personnel as are sufficient to control access to the warehouse and provide secure storage of the goods in it, including, -

- (i) doors and other building components of sturdy construction;
- (ii) secure locks on doors and windows; and
- (iii) signage that prominently indicates that the site or building is a customs bonded warehouse.

(b) adequate personnel, equipment and space for the examination of goods by officers of customs; and

(c) a computerised system for accounting of receipt, storage, operations and removal of goods.

5. Receipt of goods from customs station. – (1) Upon receipt of goods at a warehouse from a customs station, the licensee shall –

- (a) verify the one-time-lock affixed by the proper officer at the customs station on the container or means of transport, as the case may be, carrying the goods to the warehouse;
- (b) inform the bond officer immediately if the one-time-lock is not found intact, and refuse the unloading of the goods;
- (c) allow unloading, provided the one-time-lock is found intact and verify the quantity of goods received by reconciling with the bill of entry for warehousing and invoice;
- (d) report any discrepancy in the quantity of the goods within twenty four hours to the bond officer;
- (e) endorse the bill of entry for warehousing bearing the order referred to in subsection (1) of section 60, with the quantity of goods received and retain a copy thereof;
- (f) acknowledge the receipt of the goods by endorsing the transportation document presented by the carrier of the goods and retain a copy thereof; and
- (g) take into record the goods received.

(2) Upon taking into record the goods received in the warehouse, the licensee shall cause to be delivered an acknowledgement to the proper officer referred to in sub-section (1) of section 60 and to the bond officer regarding the receipt of the goods at the warehouse.

6. Transfer of goods to another warehouse. – (1) A licensee shall not allow transfer of warehoused goods to another warehouse without the permission of the bond officer under section 67 on the Form for transfer of goods from a warehouse.

(2) Where an owner of the warehoused goods produces the Form for transfer of goods from a warehouse bearing the orders of the bond officer, the licensee shall,-

- (a) allow removal of the goods and their loading onto the means of transport;
- (b) affix a one-time-lock to the means of transport;
- (c) endorse the number of the one-time-lock on the Form for transfer of goods from a warehouse and retain a copy thereof;
- (d) endorse the number of the one-time-lock on the transport document and retain a copy thereof;
- (e) take into record the removal of the goods; and
- (f) cause to be delivered, copies of the retained documents to the bond officer.

7. Receipt of goods from another warehouse. – Upon receipt of goods from another warehouse, a licensee shall –

- (a) verify the one-time-lock on the means of transport carrying the goods to the warehouse;
- (b) inform the bond officer immediately if the one-time-lock is not found intact, and refuse the unloading of the goods;
- (c) allow unloading, provided the one-time-lock is found intact, and verify the quantity of goods received by reconciling with the Form for transfer of goods from a warehouse bearing the orders of the bond officer;
- (d) report any discrepancy in the quantity of goods to the bond officer within twenty four hours;
- (e) endorse the Form for transfer of goods from a warehouse with quantity received and retain a copy thereof;
- (f) acknowledge the receipt of the goods by endorsing the transportation document presented by the carrier of the goods and retain a copy thereof;
- (g) take into record the goods received; and
- (h) cause to be delivered, copies of the retained documents to the bond officer and to the warehouse keeper of the warehouse from where the goods have been received.

8. Removal of warehoused goods for home consumption. –(1) A licensee shall not allow goods to be removed from the warehouse for home consumption, unless the bond officer permits the removal of the goods.

(2) Upon the owner of the goods producing an order made by the proper officer under section 68, the bond officer shall permit removal of the goods and the licensee shall, –

- (a) deliver the quantity of goods as mentioned in the bill of entry for home consumption to the owner of the goods and retain a copy of the bill of entry; and
- (b) take into record the goods removed.

9. Removal of warehoused goods for export. – (1) A licensee shall not remove or cause to be removed any warehoused goods for export except by an order made by the proper officer under section 69.

(2) Upon the bond officer permitting the removal of the goods from the warehouse, the licensee shall, in the presence of the bond officer, cause the goods to be loaded onto the means of transport and affix a one-time-lock to the means of transport.

10. Operations in relation to warehoused goods. – A licensee shall ensure that the warehoused goods are not manipulated, altered, processed or otherwise dealt, except for or during the course of operations permitted under section 64 or section 65.

11. Maintenance of records in relation to warehoused goods. – (1) A licensee shall, -

(a) maintain detailed records of the receipt, handling, storing, and removal of any goods into or from the warehouse, as the case may be, and produce the same to the bond officer, as and when required;

(b) keep a record of each activity, operation or action taken in relation to the warehoused goods;

(c) keep a record of drawal of samples from the warehoused goods under the Act or any other law for the time being in force; and

(d) keep copies of the bills of entry, transport documents, Forms for transfer of goods from a warehouse, shipping bills or bills of export or any other documents evidencing the receipt or removal of goods into or from the warehouse and copies of the bonds executed under section 59.

(2) The records and accounts required to be maintained under sub- regulation (1) shall be kept updated and accurate and preserved for a minimum period of five years from the date of removal of goods from the warehouse and shall be made available for inspection by the bond officer or any other officer authorised under the Act.

(3) A licensee shall also preserve updated digital copies of the records specified under subregulation (1) at a place other than the warehouse to prevent loss of records due to natural calamities, fire, theft, skillful pilferage or computer malfunction.

(4) A licensee shall file with the bond officer a monthly return of the receipt, storage, operations and removal of the goods in the warehouse, within ten days after the close of the month to which such return relates.

(5) Where the period specified in section 61 for warehousing of goods is expiring in a particular month, the licensee shall furnish such information to the bond officer on or before the 10th day of the month immediately preceding the month of such expiry.

12. Penalty. –If a licensee contravenes any of the provisions of these regulations, or abets such contravention or fails to comply with any of the provision of these regulations, he shall be liable to a penalty in accordance with the provisions of the Act.

13. Power to exempt. – The Board, having regard to the nature of the goods, their manner of transport or storage, may exempt a class of goods from any of the provisions of these regulations.

14. Compliance of regulations by existing warehouses.-(1) A public warehouse appointed under section 57 or a private warehouse licensed under section 58 as it stood immediately prior to the commencement of the Finance Act, 2016 (28 of 2016) shall comply with the provisions of these regulations within a period of three months from the date of commencement of these regulations.

(2) Upon compliance of sub-regulation (1), the bond officer shall cause the lock of customs to be removed

[F. No. 484/03/2015-LC (Vol. II. Pt.1)]

(TemsunaroJamir)
Under Secretary to the Government of India

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[TO BE PUBLISHED IN THE GAZETTE OF INDIA,
EXTRAORDINARY, PART-II, SECTION 3, SUB-SECTION (i)]
GOVERNMENT OF INDIA MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
(CENTRAL BOARD OF EXCISE AND CUSTOMS)

New Delhi, the 14th May, 2016

Notification No.69 /2016- Customs (N.T.)

G.S.R (E). - In exercise of the powers conferred by section 157 read with section 58A and sub-section (2) of Section 73A of the Customs Act, 1962 (52 of 1962), the Central Board of Excise and Customs hereby makes the following regulations, namely:-

1. Short Title and commencement. – (1) These Regulations shall be called as the Special Warehouse (Custody and Handling of Goods) Regulations, 2016.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. Definitions. – (1) In these regulations, unless the context otherwise requires,-

- (a) "Act" means the Customs Act, 1962 (52 of 1962);
- (b) "bond officer" means an officer of customs in charge of a warehouse;
- (c) "Controller of Certifying Authorities" means the authority appointed under subsection (1) of section 17 of the Information Technology Act, 2000 (21 of 2000);
- (d) "section" means section of the Act.

(2) The words and expressions used herein and not defined in these regulations but defined in the Act shall have the same meanings as respectively assigned to them in the Act.

3. Appointment of warehouse keeper. – (1) A licensee shall appoint a warehouse keeper who has experience in warehousing operations and customs procedures, to discharge functions under these regulations on his behalf.

(2) The warehouse keeper shall obtain a digital signature from authorities licensed by the Controller of Certifying Authorities for filing electronic documents required under the Act, rules or regulations made thereunder.

4. Facilities, equipment and personnel. - A licensee shall provide at the warehouse in respect of which a licence has been issued, -

(a) such facilities, equipment and personnel as are sufficient to control access to the warehouse and provide secure storage of the goods in it, including –

- (i) doors, windows and other building components of sturdy construction;
- (ii) facility for locking the warehouse by the bond officer;
- (iii) signage that prominently indicates that the site or building is a customs bonded warehouse.

(b) adequate personnel, equipment and space for the examination of goods by officers of customs; and

(c) a computerised system for accounting of receipt, storage, operations and removal of goods.

5. Control over special warehouses. - The bond officer shall cause the warehouse to be locked and no person shall enter the warehouse or deposit or remove any goods therefrom, except in his presence.

6. Receipt of goods. - (1) A licensee shall not receive any goods or permit unloading of any goods at the warehouse except in the presence of the bond officer.

(2) Upon the bond officer permitting the deposit of the goods in the warehouse, the licensee shall take into record the goods received in the warehouse and cause to be delivered an acknowledgement to the proper officer referred to in sub-section (1) of section 60 for receipt of the goods at the warehouse or proper officer of the warehouse of despatch, as the case may be.

7. Transfer of goods to another warehouse. - (1) A licensee shall not allow the transfer of warehoused goods to another warehouse without the permission of the bond officer on the Form for transfer of goods from a warehouse.

(2) Upon the bond officer permitting the removal of the goods from the warehouse, the licensee shall in the presence of the bond officer, cause the goods to be loaded onto the means of transport and affix a one-time-lock to the means of transport.

8. Removal of warehoused goods for home consumption. - (1) A licensee shall not remove or cause to be removed any warehoused goods for home consumption, except in the presence of the bond officer.

(2) Upon the owner of the warehoused goods producing an order made by the proper officer under section 68, the licensee shall, in the presence of the bond officer, deliver the quantity of goods mentioned in the bill of entry for home consumption to the owner of the goods and retain a copy of the bill of entry.

9. Removal of warehoused goods for export. - (1) A licensee shall not remove or cause to be removed any warehoused goods for export except by an order made by the proper officer under section 69.

(2) Upon the bond officer permitting the removal of the goods from the warehouse, the licensee shall, in the presence of the bond officer, cause the goods to be loaded onto the means of transport and affix a one-time- lock to the means of transport.

10. Maintenance of records in relation to warehoused goods. - (1) A licensee shall, -

(a) maintain detailed records of the receipt, handling, storing, and removal of any goods into or from the warehouse, as the case may be, and produce the same to the bond officer, as and when required;

(b) keep a record of each activity, operation or action taken in relation to the warehoused goods;

(c) keep a record of drawal of samples from the warehoused goods under the Act or under any other law for the time being in force; and

(d) keep copies of the bills of entry, transport documents, Forms for transfer of goods from a warehouse, shipping bills or bills of export or any other documents evidencing the receipt or removal of goods into or from the warehouse and copies of the bonds executed under section 59.

(2) The records and accounts required to be maintained under sub- regulation (1) shall be kept updated and accurate and preserved for a minimum period of five years from the date of removal of goods from the warehouse and shall be made available for inspection by the bond officer or any other officer authorised under the Act.

(3) A licensee shall also preserve updated digital copies of the records specified under subregulation (1) at a place other than the warehouse to prevent loss of records due to natural calamities, fire, theft, skillful pilferage or computer malfunction.

(4) A licensee shall file with the bond officer a monthly return of the receipt, storage, operations and removal of the goods in the warehouse, within ten days after the close of the month to which such return relates.

(5) Where the period specified in section 61 for warehousing of goods is expiring in a particular month, the licensee shall furnish such information to the bond officer on or before the 10th day of the month immediately preceding the month of such expiry.

11. Penalty. –If a licensee contravenes any of the provisions of these regulations, or abets such contravention or fails to comply with any of the provisions of these regulations, he shall be liable to a penalty in accordance with the provisions of the Act.

12. Power to exempt. – The Board, having regard to the nature of the goods, their manner of transport or storage, may exempt a class of goods from any of the provisions of these regulations.

[F. No. 484/03/2015-LC (Vol II. Pt.-1)]

(TemsunaroJamir)
Under Secretary to the Government of India

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[TO BE PUBLISHED IN THE GAZETTE OF INDIA,
EXTRAORDINARY, PART-II, SECTION 3, SUB-SECTION (i)]
GOVERNMENT OF INDIA MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
(CENTRAL BOARD OF EXCISE AND CUSTOMS)

New Delhi, the 14th May, 2016

Notification No. 70/2016- Customs (N.T.)

G.S.R (E).- In exercise of the powers conferred by section 157, read with section 57 of the Customs Act, 1962 (52 of 1962), the Central Board of Excise and Customs hereby makes the following regulations, namely:-

1. Short title and commencement. – (1) These regulations may be called the Public Warehouse Licensing Regulations, 2016.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. Definitions. – (1) In these regulations, unless the context otherwise requires, -

- (a) “Act” means the Customs Act, 1962 (52 of 1962);
- (b) “applicant” means a person who applies for a licence for a public warehouse under section 57;
- (c) “public warehouse” means a site or building that is licensed as such by the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, under section 57, wherein dutiable goods may be deposited;
- (d) “section” means section of the Act.

(2) The words and expressions used herein and not defined in these regulations shall have the same meanings respectively as assigned to them in the said Act.

3. Licensing of public warehouse.– (1) Upon an application being made to license a public warehouse, the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may issue a licence to an applicant who, –

(a) is a citizen of India or is an entity incorporated or registered under any law for the time being in force;

(b) submits an undertaking to comply with such terms and conditions as may be specified by the Principal Commissioner of Customs or Commissioner of Customs, as the case may be;

(c) furnishes a solvency certificate from a scheduled bank for a sum of two crore rupees:

Provided that the condition of furnishing a solvency certificate shall not be applicable to an undertaking of the Central Government or State Government or Union territory or to ports notified under the Major Port Trusts Act, 1963 (38 of 1963);

(2) The Principal Commissioner of Customs or Commissioner of Customs, as the case may be, shall not issue a licence to an applicant if, -

(a) he has been declared an insolvent or bankrupt by a Court or Tribunal;

(b) he has been convicted for an offence under any law for the time being in force;

(c) he has been penalised for an offence under the Act, the Central Excise Act, 1944 (1 of 1944) or Chapter V of the Finance Act, 1994 (32 of 1994);

(d) he is of unsound mind and stands so declared by a competent Court; or

(e) the Principal Commissioner of Customs or the Commissioner of Customs, as the case may be, is satisfied that-

- (i) the site or building of the proposed public warehouse is not suitable for secure storage of dutiable goods;
- (ii) the site or building of the proposed public warehouse is not suitable for general supervision by officers of customs;
- (iii) bankruptcy proceedings are pending against the applicant ; or
- (iv) criminal proceedings are pending against the applicant and the offences involved are of such nature that he is not a fit person for grant of licence.

4. Conditions to be fulfilled by applicant. – Where, after inspection of the premises, evaluation of compliance to the conditions under regulation 3 and conducting such enquiries as may be necessary, the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, is satisfied that licence may be granted, he shall require the applicant to,-

(a) provide an all risk insurance policy, that includes natural calamities, riots, fire, theft, skillful pilferage and commercial crime, in favour of the President of India, for a sum equivalent to the amount of duty involved on the dutiable goods proposed to be stored in the public warehouse at any point of time;

(b) provide an undertaking binding himself to pay any duties, interest, fine and penalties payable in respect of warehoused goods under sub-section (3) of section 73A or under the Warehouse (Custody and Handling of Goods) Regulations, 2016;

(c) provide an undertaking indemnifying the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, from any liability arising on account of loss suffered in respect of warehoused goods due to accident, damage, deterioration, destruction or any other unnatural cause during their receipt, delivery, storage, despatch or handling; and

(d) appoint a person who has sufficient experience in warehousing operations and customs procedures as warehouse keeper.

5. Grant of licence. – Upon fulfillment of the conditions specified in regulation 3 and regulation 4, the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may grant a licence in respect of the public warehouse subject to such conditions as deemed necessary.

6. Validity of licence. – Any licence granted under regulation 5 shall remain valid until and unless it is cancelled in terms of the provisions under section 58B or sub-regulation (2) of regulation 8.

7. Non-transferability of licence. - A licence granted under regulation 5 shall not be transferable.

8. Surrender of licence. – (1) A licensee may surrender the licence granted to him by making a request in writing to the Principal Commissioner of Customs or Commissioner of Customs, as the case may be.

(2) On receipt of the request under sub-regulation (1), the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may cancel the licence if, –

(a) the licensee has paid all monies due to the Central Government under the provisions of the Act, rules or regulations made thereunder;

(b) no warehoused goods remain deposited in the public warehouse or are deposited in the public warehouse from the date of request referred in sub-regulation (1); and

(c) no proceedings are pending against the licensee under the Act or the rules or regulations made thereunder.

9. Licence for existing public warehouses. - A public warehouse appointed under section 57 as it stood immediately before the commencement of the Finance Act, 2016 (28 of 2016), shall be valid under these regulations provided such warehouse fulfill the requirements specified in clause (b) and clause (c) of sub-regulation (1) of regulation 3 and the conditions specified in regulation 4 within a period of three months from the date of commencement of these regulations.

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[TO BE PUBLISHED IN THE GAZETTE OF INDIA,
EXTRAORDINARY, PART-II, SECTION-3, SUB-SECTION (i)]
GOVERNMENT OF INDIA MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
(CENTRAL BOARD OF EXCISE AND CUSTOMS)

New Delhi, the 14th May, 2016

Notification No. 71 /2016- Customs (N.T.)

G.S.R. (E).- In exercise of the powers conferred by section 157 read with section 58 of the Customs Act, 1962 (52 of 1962), the Central Board of Excise and Customs hereby makes the following regulations, namely:-

1. Short title and commencement.—(1) These regulations may be called as the Private Warehouse Licensing Regulations, 2016.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. Definitions. – (1) In these regulations, unless the context otherwise requires, -

- (a) “Act” means the Customs Act, 1962 (52 of 1962);
- (b) “applicant” means a person who applies for a licence for a private warehouse under section 58;
- (c) “private warehouse” means a site or building that is licensed as such by the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, under section 58 wherein dutiable goods imported by or on behalf of the licensee may be deposited;
- (d) “section” means section of the Act.

(2) The words and expressions used herein and not defined in these regulations but defined in the Act shall have the same meanings respectively as assigned to them in the said Act.

3. Licensing of private warehouse.— (1) Upon an application being made to license a private warehouse, the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may issue a licence to the applicant who, –

- (a) is a citizen of India or is an entity incorporated or registered under any law for the time being in force;
- (b) submits an undertaking to comply with such terms and conditions as may be specified by the Principal Commissioner of Customs or Commissioner of Customs, as the case may be;
- (c) furnishes a solvency certificate from a scheduled bank for an amount to be specified by the Principal Commissioner of Customs or Commissioner of Customs, as the case may be:

Provided that the condition of furnishing a solvency certificate shall not be applicable to an undertaking of the Central Government or State Government or Union territory.

(2) The Principal Commissioner of Customs or the Commissioner of Customs, as the case may be, shall not issue a licence to an applicant if, -

- (a) he has been declared an insolvent or bankrupt by a Court or Tribunal;
- (b) he has been convicted for an offence under any law for the time being in force;
- (c) he has been penalised for an offence under the Act, the Central Excise Act, 1944 (1 of 1944) or Chapter V of the Finance Act, 1994 (32 of 1994);
- (d) he is of unsound mind and stands so declared by a competent Court; or

(e) the Principal Commissioner of Customs or the Commissioner of Customs, as the case may be, is satisfied that-

- (i) the site or building of the proposed private warehouse is not suitable for secure storage of dutiable goods;
- (ii) the site or building of the proposed private warehouse is not suitable for general supervision by officers of customs;
- (iii) bankruptcy proceedings are pending against the applicant; or
- (iv) criminal proceedings are pending against the applicant and the offences involved are of such nature that he is not a fit person for grant of licence.

4. Conditions to be fulfilled by applicant. – Where, after inspection of the premises, evaluation of compliance to the conditions under regulation 3 and conducting such enquiries as may be necessary, the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, is satisfied that licence may be granted, he shall require the applicant to,-

(a) provide an all risk insurance policy, that includes natural calamities, riots, fire, theft, skillful pilferage and commercial crime, in favour of the President of India, for a sum equivalent to the amount of duty involved on the dutiable goods proposed to be stored in the private warehouse at any point of time;

(b) provide an undertaking binding himself to pay any duties, interest, fine and penalties payable in respect of warehoused goods under sub-section (3) of section 73A or under the Warehouse (Custody and Handling of Goods) Regulations, 2016;

(c) provide an undertaking indemnifying the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, from any liability arising on account of loss suffered in respect of warehoused goods due to accident, damage, deterioration, destruction or any other unnatural cause during their receipt, delivery, storage, despatch or handling; and

(d) appoint a person who has sufficient experience in warehousing operations and customs procedures as warehouse keeper.

5. Grant of licence.- Upon fulfillment of the conditions specified in the regulation 3 and regulation 4, the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may grant a licence in respect of the private warehouse subject to such conditions as deemed necessary.

6. Validity of licence. – Any licence granted under regulation 5 shall remain valid until and unless it is cancelled in terms of the provisions under section 58B or sub-regulation (2) of regulation 8.

7. Non-transferability of licence. – A licence granted under regulation 5 shall not be transferable. 8. Surrender of licence. – (1) A licensee may surrender the licence granted to him by making a request in writing to the Principal Commissioner of Customs or Commissioner of Customs, as the case may be.

(2) On receipt of the request under sub-regulation (1), the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may cancel the licence if, –

(a) the licensee has paid all monies due to the Central Government under the provisions of the Act, rules or regulations made thereunder;

(b) no warehoused goods remain deposited in the private warehouse or are deposited in the private warehouse from the date of request referred in sub-regulation (1);and

(c) no proceedings are pending against the licensee under the Act or the rules and regulations made thereunder.

9. Licence for existing private warehouses. – A private warehouse licensed under section 58 as it stood immediately before the commencement of the Finance Act 2016 (28 of 2016), shall be valid under these regulations provided such warehouse fulfill the requirements specified in clause (b) and clause (c) of sub-regulation (1) of regulation 3 and the conditions specified in regulation 4 within a period of three months from the date of commencement of these regulations.

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[TO BE PUBLISHED IN THE GAZETTE OF INDIA,
EXTRAORDINARY, PART-II, SECTION-3, SUB-SECTION (i)]
GOVERNMENT OF INDIA MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
(CENTRAL BOARD OF EXCISE AND CUSTOMS)

New Delhi, the 14th May, 2016

Notification No. 72 /2016 - Customs (N.T.) G.S.R (E). - In exercise of the powers conferred by section 157 read with section 58A of the Customs Act, 1962 (52 of 1962), the Central Board of Excise and Customs hereby makes the following regulations, namely:-

1. Short title and commencement. – (1) These regulations shall be called as the Special Warehouse Licensing Regulations, 2016.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. Definitions. – (1) In these regulations, unless the context otherwise requires –

- (a) “Act” means the Customs Act,1962 (52 of 1962);
- (b) “applicant” means a person who applies for a licence for a special warehouse under section 58A;
- (c) “section” means section of the Act;
- (d) “special warehouse” means a site or building that is licensed as such by the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, under section 58A, wherein dutiable goods may be deposited.

(2) The words and expressions used herein and not defined in these regulations but defined in the Act shall have the same meanings respectively as assigned to them in the said Act.

3. Licensing of special warehouse. – (1) Upon an application being made to license a special warehouse, the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may issue a licence to an applicant who,-

- (a) is a citizen of India or is an entity incorporated or registered under any law for the time being in force;
- (b) furnishes a solvency certificate from a scheduled bank for an amount as may be specified by the Principal Commissioner of Customs or Commissioner of Customs, as the case may be: Provided that the condition of furnishing a solvency certificate shall not be applicable to an undertaking of the Central Government or State Government or Union territory.
- (c) proposes to store goods notified by the Board under sub-section (2) of section 58A;
- (d) submits an undertaking to comply with such terms and conditions as may be specified by the Principal Commissioner of Customs or Commissioner of Customs, as the case may be; and
- (e) undertakes to pay for the services of supervision of the warehouse by officers of customs on recovery of costs.

(2) The Principal Commissioner of Customs or the Commissioner of Customs, as the case may be, shall not issue a licence to an applicant if, -

- (a) he has been declared an insolvent or bankrupt by a Court or Tribunal;
- (b) he has been convicted for an offence under any law for the time being in force;
- (c) he has been penalised for an offence under the Act, the Central Excise Act, 1944 (1 of 1944) or Chapter V of the Finance Act, 1994 (32 of 1994);
- (d) he is of unsound mind and stands so declared by a competent Court; or
- (e) the Principal Commissioner of Customs or the Commissioner of Customs, as the case may be, is satisfied that-

- (i) the site or building of the proposed special warehouse is not suitable for secured storage of dutiable goods;
- (ii) the site or building of the proposed special warehouse is not suitable for general supervision by officers of customs;
- (iii) bankruptcy proceedings are pending against the applicant; or
- (iv) criminal proceedings are pending against the applicant and the offences involved are of such nature that he is not a fit person for grant of licence.

4. Conditions to be fulfilled by applicant – Where, after inspection of the premises, evaluation of compliance to the conditions of regulation 3 and conducting such enquiries as may be necessary, the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, is satisfied that licence may be granted, he shall require the applicant to ,-

(a) provide an all risk insurance policy, that includes natural calamities, riots, fire, theft, skillful pilferage and commercial crime in favour of the President of India for a sum equivalent to the amount of duty involved on the dutiable goods proposed to be stored in the special warehouse at any point of time;

(b) provide an undertaking binding himself to pay any duties, interest, fine and penalties payable in respect of warehoused goods under sub-section (3) of section 73A or under the Special Warehouse (Custody and Handling of Goods) Regulations, 2016;

(c) provide an undertaking indemnifying the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, from any liability arising on account of loss suffered in respect of warehoused goods due to accident, damage, deterioration, destruction or any other unnatural cause during their receipt, delivery, storage, despatch or handling; and

(d) appoint a person who has sufficient experience in warehousing operations and customs procedures as warehouse keeper.

5. Grant of licence. – Upon fulfillment of the conditions specified in regulation 3 and regulation 4, the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may grant a licence in respect of the special warehouse subject to such conditions as deemed necessary.

6. Validity of licence. – Any licence granted under regulation 5 shall remain valid until and unless it is cancelled in terms of the provisions under section 58B or sub-regulation (2) of regulation 8.

7. Non-transferability of licence. - A licence granted under regulation 5 shall not be transferable.

8. Surrender of licence. – (1) A licensee may surrender the licence granted to him by making a request in writing to the Principal Commissioner of Customs or the Commissioner of Customs, as the case may be.

(2) On receipt of the request under sub-regulation (1), the Principal Commissioner of Customs or the Commissioner of Customs, as the case may be, may cancel the licence if, –

(a) the licensee has paid all monies due to the Central Government under the provisions of the Act, rules or regulations made thereunder;

(b) no warehoused goods remain deposited in the special warehouse or are deposited in the special warehouse from the date of request referred in sub-regulation (1); and

(c) no proceedings are pending against the licensee under the Act or the rules or regulations made thereunder.

9. Licence for existing warehouses. – (1) A public warehouse appointed under section 57 or a private warehouse licensed under section 58 as it stood immediately before the commencement of the Finance Act, 2016 (28 of 2016), may continue to carry out operations in respect of goods notified under sub-section (2) of section 58A for a period of three months from the date of coming into force of these regulations:

Provided that such a warehouse shall remain under the lock of customs.

(2) A warehouse referred to in sub-regulation (1) that intends to store goods notified under sub-section (2) of section 58A beyond the period of three months, shall apply for a license under these regulations within a period of one month from the date of commencement of these regulations.