

# **EXPORT PROMOTION COUNCIL FOR EOUs & SEZs**

**Ministry of Commerce & Industry, Government of India**

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Deputy Director

**EPCES CIRCULAR NO. 235 DATED 01-08-2016**

**Sub : Amendment in Notification No. 52/2003-Customs dated 31.3.2003 vide Notification No. 44/2016-Customs and Circular No. 35/2016-Customs both dated 29.7.2016**

Central Board of Excise & Customs (CBEC), Department of Revenue, Ministry of Finance has issued Notification No. 44/2016-Customs dated 29.7.2016 and Circular No. 35/2016-Customs dated 29.7.2016 regarding amendment in Notification No. 52/2003-Customs dated 31.3.2003 as per the revised warehousing regulations issued by CBEC.

As per Notification No. 44/2016-Customs dated 29.7.2016 amended principal notification No. 52/2003-Customs dated 31.3.2003. As a consequence, the EOUs, STPIs, EHTPs shall stand delicensed as warehouses under Customs Act, 1962 w.e.f. 13<sup>th</sup> August, 2016. They shall continue to adhere to the provisions of Notification No. 52/2003-Customs dated 31.3.2003, FTP, HBP and other applicable notifications.

In view of the condition of warehousing having been dispensed with respect to the units, the warehoused goods register (warehousing bond register) shall not be required to be maintained w.e.f. 13<sup>th</sup> August, 2016. However, in order to maintain records of receipts, storage, processing and removal of goods, imported by the units, as required under notification No. 52/2003-Customs, the Board has prescribed that the units shall maintain records of imported goods, in digital form, based upon data elements contained in Form A (appended). The software for maintenance of digital records must incorporate the feature of audit trail which means a secure computer generated, time-stamped electronic record that allows for reconstruction of the course of events relating to the creation, modification or deletion of an electronic record and includes actions at the record or systems level, such as, attempts to access the system or delete or modify a record. While the data elements contained in the Form A are mandatory, the unit will be free to add or continue with any additional data fields, as per their commercial requirements.

All units are required to enter data accurately and immediately upon the goods being received in or removed from the unit. The digital records should be kept updated, accurate, complete and available at the unit at all times for verification by the proper officer, whenever required.

A digital copy of Form A, containing transactions for the month, shall be provided to the proper officer, each month (by the 10<sup>th</sup> of month) in a CD or Pen Drive as convenient to the unit.

Circular No. 35/2016-Customs dated 29.7.2016 has removed the mandatory warehousing requirements for EOUs, STPIs, EHTPs etc.

Copy of Notification No. 44/2016-Customs dated 29.7.2016 and Circular No. 35/2016-Customs dated 29.7.2016 are available on CBEC website [www.cbec.gov.in](http://www.cbec.gov.in).

This is for kind information of the members.

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