**EXPORT PROMOTION COUNCIL FOR EOUs AND SEZs**

**(Setup by Ministry of Commerce, Government of India)**

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**Anand Giri**EPC/SEZ/AM18/F-4

**Dy. Director General**August 21, 2020

**EPCES CIRCULAR NO.357 DATED 21.08.2020**

**Subject :     Procedure to be followed in cases of Manufacturing or**

**Other Operations undertaken in special warehouses under Section 65 of the Customs Act – reg.**

Central Board of Indirect Taxes & Customs (CBIC), Department of Revenue, Ministry of Finance, vide its Circular No. 36/2020-Customs dated 17.8.2020, informed that Manufacture and Other Operations in Special Warehouse Regulations, 2020 (MOOSWR, 2020) have been issued vide Notification No. 75/2020-Customs(NT) dated 17th August, 2020. These regulations allow manufacturing and other operations in a special warehouse licensed under Section 58A of the Customs Act, 1962 with regard to warehoused goods specified in clause (1) of Notification No. 66/2016-Customs(NT) dated 14.5.2020.

Vide MOOSWR 2020 and Circular No. 36/2020-Customs dated 17.8.2020, CBIC prescribed the procedure and documentation for a Section 58A Warehouse, operating under Section 65 of the Act., in a comprehensive manner including application for seeking permission, provision of execution of bond and security, receipt, storage and removal of goods, maintenance of accounts, conduct of audit etc.

Copy of Circular No. 36/2020-Customs dated 17.8.2020, along with its annexures, are available at :-

[https://www.cbic.gov.in/resources//htdocs-cbec/customs/cs-circulars/cs-circulars-2020/Circular-No-36-2020.pdf](https://www.cbic.gov.in/resources/htdocs-cbec/customs/cs-circulars/cs-circulars-2020/Circular-No-36-2020.pdf)

This is just for information of the members.

This issues with the approval of Director General EPCES.

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