

Circular No. 04/2023-Customs

F. No. 483/01/2020-LC
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs

Room No. 227 A, North Block, New Delhi

Dated 21st February, 2023

To,

All Principal Chief Commissioners/ Chief Commissioners of Customs

All Principal Chief Commissioners/ Chief Commissioners of Customs (Prev.)

All Principal Chief Commissioners/ Chief Commissioners of CGST & Customs

All Principal Director Generals/Director Generals under CBIC

Sir/Madam,

Subject: Amendment in Circular No. 25/2016-Customs dated 08.06.2016 for including details of ex-bond Bill of Entry / Shipping Bill in Form A-reg.

The Circular No. 25/2016-Customs dated 08.06.2016 prescribes 'Form A' regarding maintenance of records in relation to warehoused goods for the purpose of capturing the details related to receipts, handling, storage and removal. It has been brought to notice that the said form do not explicitly capture details of ex-bond bill of entry or shipping bill for the cases where the goods are removed from the warehouse for home consumption or export respectively.

2. In view of above, it has been decided to amend Form A of the aforesaid Circular No. 25/2016-Customs by inserting, after Column No. 25, a new column i.e. Column No. 25A titled "Ex. Bond Bill of Entry No. and date/ Shipping Bill No. and date". Amended Form A is annexed.

3. Hindi version follows.

Annexure: Form A

Prabhjot

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Madam/Sir,

Sub: Amendment in Circular No. 26/2016-Customs dated 09.06.2016-reg.

Para 4.1 of Circular 26/2016-Customs dated 09.06.2016 provides for a centralized system of antecedent verification of the applicants of license under the Public Warehousing Licensing Regulations, 2016, the Private Warehousing Licensing Regulations, 2016 or the Special Warehousing Licensing Regulations, 2016.

2. It has been brought to notice that cases of such antecedent verification are facing unreasonable delays at certain field formations. In order to ensure that this task is completed in a time bound manner, it has been decided to amend the aforesaid Circular 26/2016-Customs by inserting the following sentence at the end of Para 4.1:

The antecedent verification must be completed within 45 days of receipt of the application.

3. The CAG of India, in Report No. 19 of 2022 (Performance Audit) has also observed on implementation aspects of the above Circular relating to the non-capturing of certain details in the application for warehousing license, annual renewal of solvency certificate, annual renewal of risk insurance policy and irregular storage of goods in public/private bonded warehouses. The Board directs that it be ensured that every prescribed requirement is properly complied by the applicant and thoroughly checked by the officer(s) concerned.

4. Each specific case included in the said Report No.19 must also be addressed on priority.

5. Hindi version follows.

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