



सीमा शुल्क (निवारक) के आयुक्त का कार्यालय  
**OFFICE OF THE COMMISSIONER OF CUSTOMS (PREVENTIVE)**  
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C. No : VIII/40/19/2018-Tech-I

Date: 04/05/2018

## PUBLIC NOTICE No. 20 / 2018 - Customs

Subject: Customs - Guidelines on issuance of new Warehouse License, Custody and handling of warehoused goods, Removal of Warehoused Goods etc - regarding.

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Attention of all importers, Customs House Brokers, Member of the Trade and other is invited to the new warehouse licensing regulations, 2016. The Board has issued the following Notifications and Circulars for issuance of warehousing licenses, custody, handling and removal of warehouse goods.

Sl.No	Notification / Circular No & Date	Issue in brief
1	70/2016-Customs(NT), dated 14/05/2016	Public Warehouse Licensing Regulations, 2016
2	71/2016-Customs(NT), dated 14/05/2016	Private Warehouse Licensing Regulations, 2016
3	72/016-Customs (NT), dated 14/05/2016	Special Warehouse Licensing Regulations, 2016
4	66/2016-Customs (NT), dated 14/05/2016	Specifying the class of goods which shall be deposited in a special warehouse

5	67/2016-Customs (NT), dated 14/05/2016	Warehouse Goods (Removal) Regulations, 2016 applicable to Public /Private and Special warehouses
6	68/2016-Customs (NT), dated 14/05/2016	Warehouse (Custody and Handling of Goods) Regulations, 2016 applicable to Public and Private warehouses
7	69/2016-Customs(NT), dated 14/05/2016	Special Warehouse (Custody and Handling of Goods) Regulations, 2016 applicable to Special warehouses
8	Circular No.17/2016- Customs, dated 14/05/2016	Instructions regarding affixation of one-time- lock
	Circular No.18/2016- Customs, dated 14/05/2016	Bond required to be filed under section 59 of the Customs Act, 1962
7	Circular No.19/2016- Customs, dated 20/05/2016	Allotment of warehouse code in ICES
8	Circular No.20/2016- Customs, dated 20/05/2016	Clarification regarding transitional provisions relating to Duty Free Shops / ship stores /Airline stores / Diplomatic stores
9	Circular No.21/2016- Customs, dated 31/05/2016	Security under section 59(3) of the Customs Act, 1962

10	Circular No.22/2016- Customs, dated 31/05/2016	Procedure regarding filing ex-bond bill of entry
11	Circular No.23/2016- Customs, dated 01/06/2016	Manner of payment of interest on warehoused goods
12	Circular No.24/2016- Customs, dated 02/06/2016	Requirement of solvency certificate for private warehouse licenses
13	Circular No.25/2016- Customs, dated 08/06/2016	Maintenance of records in electronic form, filing of returns and acknowledgement of receipt of goods
14	Circular No.26/2016- Customs, dated 09/06/2016	Form of application for Public / Private / Special bonded warehouse license

2. It is observed that even after nearly two years after issuance of new Warehousing Regulations from Board, new warehouse license applicants are not submitting all the required documents for grant of new warehouse license. Hereafter, the applicants have to fulfil all the obligations including maintaining the warehouse records in Form A electronically with 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 include actions at the record or system level, such as, attempts to access the system or delete or modify a record. All the existing warehouse license holders



shall put in place proper software for **maintenance of electronic record by 30/06/2017.**

5. Further, the warehouse licensees shall observe all the instructions issued by the Board in relation to receipt, storage, handling and removal of goods. The movement of goods from customs station to warehousing station as well as from one warehousing station to another warehousing station shall be under one-time-lock (OTL) and the OTL number along with the date / time of its affixation should be invariably endorsed on the bill of entry and transport document. The procedure prescribed under Board's Circular No.17/2016-Customs, dated 14/05/2016 shall be followed in this regard.

6. The warehouse licensees shall file monthly returns in relation to warehoused goods in Form-A and Form-B prescribed vide Board's Circular No.25/2016-Customs, dated 08/06/2016 to the Bond Officer **within ten days** after the close of the month to which such return relates. Hence all licensees are hereby directed to submit their monthly statements in the prescribed form within the stipulated time.

7. It is also observed that the applications for licensing of warehousing is being filed at eleventh hour without proper documents. The Board vide Circular No.26/2016-Customs, dated 09/06/2016 has prescribed 30 days time for proper verification and issuance of warehousing licenses. Hence forth, it is directed that all stakeholders shall submit the required documents well in advance for grant of new warehouse licenses.

8. The application for new warehousing license shall be in the proforma prescribed vide Board's Circular No. 26/2016-Customs, dated 09/06/2016 for all types of warehousing licenses viz., public or private or special warehouses. The application is designed to capture all the details required for issue of new warehouse

license. Hence, no part of the application shall be deleted or modified and if any particular information is not applicable, the same shall be mentioned clearly along with reasons. Copies of all the supporting documents shall also be duly attested by the applicant.

9. If the applicant for warehousing license is a proprietary firm, the same can be signed by the proprietor. In case of partnership or any other entity, the person signing the application shall be duly authorised by the entity as per the Companies Act or any other act applicable to them.

10. A check list covering the points mentioned in the application is annexed to this Public Notice for ease of reference. However, if any other documents other than those mentioned in the checklist are required after scrutiny of the application, the same shall also be furnished immediately.

11. Difficulties, if any, in implementation of this Public Notice may be brought to the notice of the Commissioner of Customs (Preventive), Vijayawada.

  
(SUDHA KOKA) 4/4/18  
COMMISSIONER

TO

Importers, Exporters and Customs Brokers of Commissioner of Customs (Preventive),  
Vijayawada (Through the Joint Commissioner of Customs, Custom House,  
Krishnapatnam / Kakinada and Deputy Commissioner of Customs, ICD, Marripalem,  
Guntur)

Copy submitted to:

The Chief Commissioner of Customs & Central Tax, Visakhapatnam Zone, GST Bhavan, Port area, Visakhapatnam for information.

Copy to:

1. The Joint Commissioner of Customs, Kakinada Custom House / Krishnapatnam Custom House
2. The Deputy Commissioner of Customs, ICD, Marripalem
3. The Assistant / Deputy Commissioner of Customs, Customs Divisions, Tirupathi / Kakinada / Visakhapatnam
4. The Superintendent, Computer Section, CC(P), Vijayawada to upload into website
5. Notice Board.



**CHECK LIST FOR NEW SPECIAL / PRIVATE / PUBLIC BONDED  
WAREHOUSE LICENSES**

<b>Sl. No.</b>	<b>Description of document / compliance</b>	<b>Regulation / Rule under which the document / compliance required</b>
1	Application in form prescribed vide Board's Circular No.26/2016-Customs, dated 09.06.2016, ensure no alterations made to the application.	As prescribed vide Board's Circular No. 26/2016-Customs dated 09.06.2016
2	Declaration by the applicant for Public Bonded Warehouse that the goods imported by him shall not be stored in the Public Bonded Warehouse for which the application has been made.	Instructions for applications as communicated vide Board's Circular No. 26/2016-Customs dated 09.06.2016
3	The applicant can obtain Public and Private Bonded Warehouse License in respect of a single site being securely partitioned and distinctly marked on a ground plan for being licensed separately as Public and Private Bonded Warehouse.	Instructions for applications as communicated vide Board's Circular No. 26/2016-Customs dated 09.06.2016
4	Furnish copy of the PAN card of the applicant	Part – I Sl. No.2 of application form
5	Furnish copy of Constitution of business (partnership deed / Memorandum of articles of Association/document supporting their incorporation with Registrar of Firms / Companies)	Part – I Sl. No. 3 of application form
6	Furnish the details of nature of Bank A/c held by the applicant and its Account No., Name of the Bank, Branch name and address etc.	Part – I Sl. No. 4 of application form
7	Furnish the Registered Office address of the applicant i.e. door number, street name, city name, District name and pin code	Part – I Sl. No. 5 of application form
8	Furnish the details of Import Export Code, GSTIN Registration, Existing Warehouse License, Customs Broker License, Authorized Economic Operator (AEO), if any held in the name of the applicant along with copies thereon.	Part – I Sl. No. 6 of application form
9	Furnish the details of Proprietor / all Partners / all Directors i.e. name, designation, PAN No., Aadhaar No., Bank A/c No. and Banker Details, DIN and attach copies of all the documents in support of the information furnished.	Part – I Sl. No. 7 of application form
10	Furnish the detail of authorized persona and provide copy of the authorization given to the applicant by the proprietor / all the Partners in the case of partnership firm / resolution in the case of Companies along with identity poof of Authorized person i.e. copy of PAN card and Aadhaar.	Part – I Sl. No. 8 of application form



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11	Furnish the details of proposed warehousing premises and provide copy of Ground Plan of the site / premises indicating all points of exit/entry/ area of storage / earmarked area of office for which the Public / Special / Private Warehouse is proposed, clearly showing the boundaries of the proposed warehouse godown / tank / premises duly approved by the competent authority	Part – II Sl. No. a.i.1 and a.i.2 of application form
12	Provide proof of property holding rights by the applicant in respect of the premises proposed for warehouse license i.e. own premises or leased / rental premises .	Part – II Sl. No. a.i.3 of application form
13	Ensure that (i) an applicant seeking a license for storage of goods to be supplied to a duty free shop shall provide documents relating to his operation of a DFS at the airport or a contract allotted to the applicant by a port / airport; (ii) an independent airline store operator shall provide documents of contract with airlines; (iii) a ship store operator shall provide supporting documents or contracts or requisitions from shipping lines or ships, as the case may be	Part – II Sl. No. a.i.5 of application form
14	Ensure furnishing the details of contact person at Bonded Warehouse premises i.e. name of the person, designation, contact mobile / landline number, email id etc.	Part – II Sl. No. a.i.6 of application form
15	ensure furnishing in respect of description of the premises	Part – II Sl. No. a.i.7 of the application
16	ensure furnishing data in respect of the security facilities at the premises, existing or proposed in respect of availability of Burglar alarm, CCTV coverage, round the clock security and also ensure having 'no objection / Occupation' Certificate from Andhra Pradesh State Disaster Response and Fire Services Department which is mandatory for industrial premises	Part – II Sl. No. a.i.8 of the application
17	Declaration about nature of goods proposed to be stored at any point of time along with duty calculation sheet duly signed by the authorized person of the applicant.	Part – II Sl. No. a.i.9 of the application
18	The applicant for Special and Private Bonded Warehouse shall furnish a Solvency Certificate issued by a scheduled bank for an amount equal to the Customs duties including IGST involved on the goods proposed to be stored at any point of time as per duty calculation sheet	Part – II Sl. No. a.i.10 of the application read with Notification No's 72 /2016 - Customs (N.T.) & 71 /2016- Customs (N.T.) and Board's Circular No. 24 /2016 – Customs all dated 02.06.2016



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19	The applicant for Pub. Bonded Warehouse shall furnish a Solvency Certificate issued by a scheduled bank for an amount of Rs.2,00,00,000/-.	Part – II Sl. No. a.i.10 of the application read with Notification No. 70/2016-Customs (N.T.) dated 14th May, 2016
20	Ensure furnishing declaration as per Part – II of the application in respect of citizen of India, incorporated in India, undertake to comply with the terms and conditions prescribed by the Principal Commissioner / Commissioner of Customs	End part of Part – II of the application.
21	Furnish the details of Warehouse Keeper i.e. appointment order, name, residential address, email, mobile, Telephone office & Residence and copy of PAN card and Aadhaar as ID proof.	Part – IV Sl. No. 1 of the application
22	Proof of digital signature for Warehouse Keeper i.e. Registration number assigned and date of validity etc.	Part – IV Sl. No. 2 of the application
23	Declaration regarding having IT based record keeping incorporating audit trail feature by the Licensee	Part – IV Sl. No. 3 of the application read with Board's Circular 25/2016-Cus dated 8th June 2016
24	Furnish Tank calibration from Department of Metallurgy	Part – III Sl. No. a.iv.4 of the application
25	Furnish Empty Tank Certificate from the Survey agency	Part – III Sl. No. a.iv.4 of the application
26	Furnish 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;	Regulation 3 (1) of Special / Private / Public Warehouse Licensing Regulations, 2016
27	Furnish a declaration that the applicant (a) has not been declared an insolvent or bankrupt by a Court or Tribunal; (b) has not been convicted for an offence under any law for the time being in force; (c) has not been penalized 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) has not of unsound mind and stands so declared by a competent Court; or (e) that the site or building of the proposed bonded warehouse is suitable for secure storage of dutiable goods; (f) the site or building of the proposed bonded warehouse is suitable for general supervision by officers of customs;	Regulation 3 (2) of Special / Private / Public Warehouse Licensing Regulations, 2016

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	Contd....  (h) no bankruptcy proceedings are pending against the applicant; or (i) no criminal proceedings are pending against the applicant and (j) the applicant has not involved any of the offences of such nature that he is not a fit person for grant of license.	
28	All risk insurance policy covering all the risks including skillful pilferage and commercial crime for an amount equal to the Customs duty involved on the goods proposed to be stored at any point of time along with duty calculation sheet.	Regulation 4 of Special / Private / Public Warehouse Licensing Regulations, 2016
29	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	Regulation 4 of Special / Private / Public Warehouse Licensing Regulations, 2016
30	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	Regulation 4 of Special / Private / Public Warehouse Licensing Regulations, 2016
31	For special warehouse applicant shall provide undertaking to pay for the services of supervision of the warehouse by officers of customs on recovery of costs.	Regulation 3 (e) of Special Warehouse Licensing Regulations, 2016
32	For special warehouse applicant shall provide undertaking that they proposes to store goods notified by the Board under sub-section (2) of section 58A;	Regulation 3 (c) of Special Warehouse Licensing Regulations, 2016
33	the licensee may appoint one or more employees as authorized signatories. The specimen signatures of such authorized signatories and the specimen impression of the stamp of the licensee to be affixed on the documents should be kept updated with the Bond officer at all times.	Para 5 of Board's Circular No.25/2016-Customs dated 08.06.2016