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

Probligat

(Prabhjot Kaur) OSD (Customs & EP) Tel: 011-23095438 Email: uslc-cbec@gov.in

Form -A

Form to be maintained by the warehouse licensee of the receipt, handling, storing and removal of the warehoused goods.

(in terms of Circular No. 25 /2016-Customs dated 08.06.2016)

Warehouse code and address:

								Receipt	s							
Bill of Entry No. and date	Customs Station of import	Bond No. and date	Description of goods	Description and No. of packages	Marks and numbers on packages	Unit, Weight and quantity	Value	Duty assessed	Date of order under Section 60(1)	Warehouse code and address(in case of bond to bond transfer)	Registration No. of means of transport	OTL No.	Quantity adviced	Quantity received	Breakage / damage	Shortag
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

Handling and storage							Removal /								
Sample drawn by government agencies	Activiti es undert aken under sectio n64	Date of expiry of initial Bonding period	Period extended upto	Details of Bank Guarantee	Relinquis hment	Date and time of removal	Purpose of removal (home consumption/ deposit in another warehouse/ export/ sold under Sec.72 (2)/ destruction etc). Give details	Ex-Bond Bill of Entry No. and date/ Shipping Bill No. and date	Quantity cleared	Value	Duty	Interest	Balance quantity	Remarks	
18	19	20	21	22	23	24	25	25A	26	27	28	29	30	31	

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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.

Hindi version follows. 5.

(Prabhjot Kaur) OSD (Customs & EP) Tel: 011-23095438

Email: uslc-cbec@gov.in