

11 JUN 2019

Office of the Chief Commissioner  
of Customs, Bengaluru Zone  
Bengaluru - 560 001

NATION  
TAX  
MARKET

भारत सरकार | GOVERNMENT OF INDIA | वित्त मंत्रालय | MINISTRY OF FINANCE | राजस्व विभाग | DEPARTMENT OF REVENUE

सीमा शुल्क के प्रधान आयुक्त का कार्यालय  
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS  
हवाई अड्डा एवं एअर कार्गो कॉम्प्लेक्स AIR PORT & AIR CARGO COMPLEX  
एअर इंडिया सेंट्स एअरफ्राईट टर्मिनल, केंपेगोडा अंतर्राष्ट्रीय हवाई अड्डा,  
Air India SATS Airfreight Terminal, Kempegowda International Airport,  
देवनहल्ली, बेंगलूरु - 560 300. Devanahalli, Bangalore - 560 300.

C.No. VIII/48/332/2019 BACC Tech.

Dated: 31.05.2019

612  
FACILITY CIRCULAR - 03/2019

Subject: Nodal officer for entities applying to operate, manufacturing or other operations undertaken in Bonded Warehouses u/s.65 of the Customs Act, 1962 – Reg.

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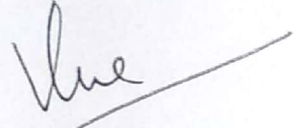
Kind attention of Importers/Customs Brokers/ trade association is invited to Board Circular No38/2018- Customs dated 18.10.2018 prescribing the manner of application and procedure to be followed under Section 65 of the Customs Act, 1962 for manufacturing or carrying out other operations in a bonded warehouse.

2. The salient features of the changes on account of said Circular are as under :-
- A single and decentralised authority(jurisdictional Commissioner of Customs) for granting requisite approvals.
  - No geographical limitations on where units can be set up.
  - Import of capital goods and inputs without payment of duty.
  - Resultant goods can be exported or cleared for domestic consumption. In case of exports no duties payable on the imported inputs or on the exported goods(zero rated).
  - Duty payment required only when the imported goods or the resultant goods are cleared to domestic tariff area(DTA).
  - No limit on export or domestic clearance.
  - No mandatory minimum NFE threshold or export obligation.
  - A single digitalized account has been prescribed for encouraging compliance and regulatory consistency.

3. In this regard, Shri.Ashutosh Kumar, Deputy Commissioner of Customs, Air Cargo Complex, Bengaluru, e-mail Id: [ashutosh6.kumar@icegate.gov.in](mailto:ashutosh6.kumar@icegate.gov.in), Tel.No.080-27688253 is the Nodal Officer who will function as the single point of contact for entities applying to operate under the above mentioned provision.

4. All the trade association / Chamber of Commerce / Member of Regional Advisory Committees and Custom House Agents Association are requested to publicise the contents of this Facility Circular among their members/constituents.

5. The Nodal Officer may be contacted on any clarification on the above issue, if any, may be sought.



(एस. नासर खान/ S. NASSER KHAN)  
अपर आयुक्त / ADDITIONAL COMMISSIONER

Copy Submitted To :

1. Chief Commissioner of Customs, Bengaluru Zone, Central Revenue Building, Queens Road, Post Box 5400, Bengaluru – 560001.
2. Commissioner of Customs, Airport and Air Cargo Complex, Devanahalli, Bengaluru-560300.

Copy To :

1. All ADC/JCs/DCs/ACs of Air Cargo Complex, Bengaluru.
2. The Customs Broker Association, No.71, B Block, Cargo Village, Bengaluru.
3. Bangalore Chamber of Industry and Commerce, No. 3/4, 3rd Floor, C Block, Unity Building, JC Road, Bangalore-560 002.
4. The Federation of Karnataka Chamber of Commerce and Industry, K.G.Road, Opposite Bhoomika Theater, Bengaluru, Karnataka 560009.
5. Federation of Indian Export Organisation(FIFO), 1<sup>st</sup> Floor, VITC Building, Kasturba Road, Bengaluru – 560 001.
- ✓ 6. Bengaluru Customs Website. (CCO, B'lore)
7. Notice Board
8. Master File.