PUBLIC NOTICE NO. 11/2019

Subject: Procedure to be followed in cases of manufacturing or other operations undertaken in bonded warehouses under section 65 of the Customs Act-Reg.

Attention of all Exporters, Customs Brokers, Members of the Trade and other stakeholders is invited to Board’s Circular No. 38/2018-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 introduced vide the aforesaid Board’s Circular are as follows:-

   i. A single and decentralized authority (jurisdictional Commissioner of Customs) for granting requisite approvals.

   ii. No geographical limitations on where units can be set up.

   iii. Import of capital goods and inputs without payment of duty.

   iv. 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)

   v. Duty payment required only when the imported goods or the resultant goods are cleared to domestic tariff area (DTA).

   vi. No limit on export or domestic clearance.

   vii. No mandatory minimum NFE threshold or export obligation.

   viii. A single digitalized account has been prescribed for encouraging compliance and regulatory consistency.

3. Further, the following officer is being nominated as the Nodal Officer to function as the single point of contact for all the entities applying to operate under the aforesaid provision:

<table>
<thead>
<tr>
<th>Designation and Address</th>
<th>Contact No.</th>
<th>E-mail ID</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assistant Commissioner/Deputy Commissioner of Customs, Inland Container Depot (ICD), (In-charge of Warehouse), Kadugodi, Whitefield, Bangalore-560066</td>
<td>080-28453451</td>
<td><a href="mailto:icdblr16@gmail.com">icdblr16@gmail.com</a></td>
</tr>
</tbody>
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4. Difficulties, if any, faced in the implementation of this Public Notice may be brought to the notice of this office.

[Signature]

पराग चकोर बोर्कर (PARAG CHAKOR BORKAR)
आयटूल /COMMISSIONER

Copy to: As per mailing list.