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	<p>ಭಾರತಸರ್ಕಾರ, ಹಣಕಾಸುವಿಭಾಗ, ಕಂದಾಯಇಲಾಖೆ</p> <p>भारत सरकार, वित्त मंत्रालय, राजस्व विभाग</p> <p>GOVERNMENT OF INDIA, MINISTRY OF FINANCE, DEPARTMENT OF REVENUE, ಆಯುಕ್ತರಕಛೇರಿ, ನಗರಸೀಮಾಸುಂಕ, ಅಂಚೆಸಂ.5400, ಕೇಂದ್ರೀಯರಾಜಸ್ವಭವನ, ಕ್ವೀನ್ಸ್‌ರಸ್ತೆ, ಬೆಂಗಳೂರು</p> <p>सीमा शुल्क आयुक्त का कार्यालय, सीमा शुल्क आयुक्तालय, पी.बी.सं 5400, बेंगलूर</p> <p>OFFICE OF THE COMMISSIONER OF CUSTOMS, CITY CUSTOMS COMMISSIONERATE, BANGALORE P.B. NO. 5400, C.R. BUILDING, QUEEN'S ROAD, BANGALORE - 560 001</p> <p><b>Email:</b> <a href="mailto:commr-citycusblr@gov.in">commr-citycusblr@gov.in</a> <b>Fax: 080-2866 4753</b></p>	 
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Date: 27.11.2020

**ADDENDUM TO THE PUBLIC NOTICE NO.44/2020 DATED 01.09.2020****Sub: Creation of Warehousing Monitoring cell in Headquarters reg**

Kind attention of all taxpayers, stakeholders, Custom Brokers, Exporters, Importers is invited to the Public Notice No.44/2020 dated 01.09.2020 regarding creation of Warehousing Monitoring Cell in Headquarters of Bangalore City Customs Commissionerate.

2. Representations have been received from the Trade on some points and the same is clarified as below:

- i. Regarding Permission for removal of warehoused goods for home consumption: The procedure laid down in the Board Circular No.22/2016 dt 31.05.2016 read with Regulation 8 of Warehouse (Custody and handling of goods) Regulations, 2016 shall be strictly followed for all Ex-bond Bills of Entry (HC) filed **at any port** by the warehouse licencees /owners of bonded goods falling under the jurisdiction of Bangalore City Customs Commissionerate. However, as mentioned in para 5 of the Public Notice No.44/2020, the compliance to the Regulations may be submitted through email to [wmc.citycusblr@gov.in](mailto:wmc.citycusblr@gov.in).
- ii. Regarding permission for removal of warehoused goods for export: The procedure laid down in Regulation 9 of Warehouse (Custody and handling of goods) Regulations, 2016 shall be strictly followed for all shipping Bills filed **at any port** by the warehouse licences/owners of bonded goods falling under the jurisdiction of Bangalore City Customs Commissionerate. The Licensee (other than those permitted under Section 65) shall remove the goods from the warehouse in the presence of the jurisdictional bond officer, cause the goods to be loaded onto the means of transport and affix a one-time-lock to the means of transport.
- iii. Regarding filing of monthly returns and intimation of time expired goods/permission for its extension: The procedure laid down in Regulation 11 of Warehouse (Custody and handling of goods) Regulations, 2016 or Regulation 17(4) of Manufacture and other Operations in Warehouse (No.2) Regulations, 2019 read with Section 61 of

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Customs Act 1962 shall be strictly followed. Trade has represented **no difficulty** in following the same.

- iv. The units licensed under Section 65 (IBMSO) are required to maintain the records in the format ANNEXURE B as prescribed under Board's Circular No.34/2019 dt 01.10.2019 for their IBMSO activities. The same may be submitted as monthly returns to the Bond Officer at WMC. Further, since the warehouse operating under section 65 also functions as a warehouse licensed under section 58, the licensees can also import goods and clear them as such, for home consumption under section 68 on payment of import duties, along with interest as per subsection (2) of section 61 of the Act or clear them as such for export under section 69 of the Act. The licensees shall also be required to submit monthly returns in "Form B" as prescribed under Circular No. 25/2016-Cus dated 8th June 2016 in case the warehouse is used for such purposes i.e. non-section 65 purposes.
  - v. The units which are non-IBMSO licencees, shall submit monthly returns in "Form B" as prescribed under Circular No. 25/2016-Cus dated 8th June 2016.
  - vi. Along with the monthly returns the licencees shall furnish complete stock details, available at their warehouse, at the end of each month. As already stated at para 5 of the Public Notice No.44/2020, the compliance to the cited Regulations and the monthly returns/stock statements may be submitted through email wherever possible.
  - vii. The licencees shall also furnish additional details/documents, if any, as called for by the WMC Bond Officers.
3. It has been brought to notice that some of the Licensees continue to file compliances and obtain permissions from Officers posted at ICD even after laying down the procedure in Public Notice No.44/2020. Accordingly transition time is allowed till 15.12.2020. It is hereby clarified that the procedure specified in the said Public Notice shall strictly come into force from 16.12.2020 and all the concerned to take note of the same to follow scrupulously.
4. The above is brought to the notice of trade and the stakeholders. Difficulties, if any, faced in this regard may please be brought to the notice of the undersigned.

(BASWARAJ NALEGAVE)  
COMMISSIONER

To:

1. The Warehouse operators,
2. The Customs Brokers Association.

Copy submitted to:

The Chief Commissioner of Customs, Bangalore Zone, Queens Road, Bangalore.

The Notice Board.

The Webmaster to upload the Public Notice on the website.