

Customs – Non Tariff

Notification No. 44/2019-Custons(N.T)

Date – 19.06.2019

Manufacture and other operations in Warehouse Regulations, 2019

CBIC has made the following regulations, namely: -

Short title and commencement

(1) These regulations may be called the Manufacture and Other Operations in Warehouse Regulations, 2019.

(2) They has come into force on the date of their publication in the Official Gazette.

Eligibility for application for operating under these regulations

The following persons shall be eligible to apply for operating under these regulations, -

- (i) a person who has been granted a licence for a warehouse under section 58 of the Act, in accordance with the Private Warehouse Licensing Regulations, 2016 which were notified by the Central Government in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-Section (i), vide the number G.S.R 518 (E), dated the 14th May, 2016.
- (ii) a person who applies for a licence for a warehouse under Section 58 of the Act, along with permission for undertaking manufacturing or other operations in the warehouse under section 65 of the Act.

Application for permission

An application for operating under these regulations shall be made to the Principal Commissioner of Customs or the Commissioner of Customs, as the case may be.

Grant of permission

Upon due verification of the application made as per regulation 4, the Principal Commissioner of Customs or the Commissioner of Customs, as the case may be, shall grant permission to operate under the provisions of these regulations to a person, who –

- (i) has been granted a licence for a warehouse under Section 58 of the Act, in accordance with Private Warehouse Licensing Regulations, 2016;
- (ii) undertakes to maintain accounts of receipt and removal of goods in digital form in such format as many be specified and furnish the same to the bond officer on monthly basis;
- (iii) undertakes to execute a bond in such format as may be specified.

- (iv) undertakes to inform the input-output norms, wherever considered necessary, for raw materials and the final products and to inform the revised input-output norms in case of change therein.

Audit

The proper officer may conduct audit of a unit operating under section 65 in accordance with the provisions of the Customs Act and the rules made thereunder.

Validity of permission

Any permission granted under regulation 5 shall remain valid unless it is cancelled or surrendered, or the license issued under section 58 is cancelled or surrendered, in terms of the provisions of the Act or the rules and regulations made thereunder.

Penalty

If any person contravenes any of the provisions of these regulations, or abets such contravention or fails to comply with any of the provisions of these regulations, he shall be liable to pay a penalty in accordance with the provisions of the Act.

For more details, please follow - <http://www.cbic.gov.in/resources//htdocs-cbec/customs/cs-act/notifications/notfns-2019/cs-nt2019/csnt44-2019.pdf>