

**CUSTOMS – CIRCULARS**

**Circular No 6/2019-Customs**

**Date – 20.02.2019**

Rescinding Board Circular No. 132/95-Customs dated 22nd December, 1995": reg

The Circular No. 132/95-Customs, dated 22.12.1995 describes the guidelines regarding granting of in-bond manufacture facility under section 65 of Customs Act, 1965.

The board has already removed the mandatory warehousing requirements for EOUs, STPIs, EHTPs vide circular no. 35/2016-Customs dated 29.07.2016. Further the said circular clarified that all these units shall stand delicensed as warehouse under Customs Act 1962 with effect from 13.08.2016. Therefore section 65 of the Customs Act 1962, is no longer applicable to EOUs, STPIs, EHTPs etc. In view of above, the circular 132/95-Customs dated 22.12.1995 is rescinded to avoid any misrepresentation.