

CUSTOMS—CIRCULARS

CIRCULAR NO. 53/2018

DATE – 28.12.2018

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

Certain Sections of trade have represented that they were hitherto permitted to undertake operations under section 65 of the Customs Act 1962 in a public bonded warehouse , licensed under section 57 of the Act. The Jurisdictional customs authorities have not renewed their permission to undertake section 65 operations in a public bonded warehouse as per circular No. 38/2018.This has jeopardized their packing operations and put the trade in difficulty. They have requested for relief in this regard to remove the difficulty of trade.

To enable the proper examination of the matter without sudden disruption to any activities that were permitted in the past under section 65 , board has decided to allow operations under section 65 to be continued in public bonded warehouses up to 31.01.2019 in respect of such operators who had been permitted such facility by jurisdictional authorities as on the date of issue of circular 38/2018 Customs dated 18.10.2018