OFFICE OF THE COMMISSIONER OF CUSTOMS (EXPORT)

EDI SECTION, 1ST FLOOR, NEW BUILDING,

NEW CUSTOM HOUSE, BALLARD ESTATE, MUMBAI- 400001

F. No. **GEN/EDI/ADV/4/2020-EDI-O/o COMMR-CUS-EXP-ZONE-I-MUMBAI** Date: 21.09.2020

Public Notice No.62/2020

DIN No:

Subject: Manufacturing and other operations in a Warehouse Regulations (MOOWR) and waiver of interest – Changes in ICES – reg.

Kind attention of all the Importers, Exporters, Customs Brokers, Licensed Warehouses for manufacturing activity under the MOOWR (Manufacturing and other operations in a Warehouse Regulations) and all other stakeholders is invited to CBIC Advisory No 33/2020 dated 16.09.2020 issued by Directorate General of Systems, ICES on the above mentioned subject. As per Section 61 of the Customs Act, 1962 no interest is leviable on Ex-Bond Bills of Entry filed for clearing the goods for home consumption from a Section 65 warehouse. In consonance with the same, following changes have been made in the ICES:

1. IEC – Warehousing Mapping: For identifying the Warehouses which have been licensed for manufacturing activity under the MOOWR, an option has been given under the ACB i.e. AC (Bonds) role in IEC-Warehouse Mapping menu in order to enter the IEC and Warehouse Code for the purpose of mapping in the System once the license has been granted by the Principal Commissioner or Commissioner of Customs. This mapping will be used to validate the Bills of Entry filed with Sec 65 declaration.
2. Changes in the declaration of Ex-Bond Bill of Entry: An updated BE message format has been uploaded on ICEGATE website (https://icegate.gov.in/msg_guideline.html). Changes have been made in the BE_ITEM_SW_CTRL table of the BE. Annexure 1 gives the field level details of these changes. This additional information pertains to Ex-Bond BEs filed for home clearance after manufacturing in the Sec 65 Warehouse and is required to be furnished for every item in such Ex Bond BE. Accordingly, items covered under Ex-Bond BE cleared from the particular Sec 65 Warehouse will attract no interest.
3. Re-crediting of WBE Ledger in case of Re-export: In case of export of the resultant goods/finish products from the Sec 65 warehouse, option has been given under the ACB role menu to re-credit the Warehouse BE ledger by

entering the concerned Shipping Bill details through Exports details of WHBE option.

The above changes will come into effect from 21.09.2020. All concerned are advised to refer to the new BE message format for filing the Bills of Entry w.e.f. 21.09.2020

Action to be taken in terms of decisions conveyed in this Public Notice should be considered as Standing Order for the purpose of officers.

14/9/20

(MANISH MANI TIWARI)
Commissioner of Custom (Export),
New Custom House, Mumbai, Zone-I

Copy to:

1. The Principal Chief Commissioner of Customs, Mumbai Zone-1.
2. The Commissioner of Customs, General and Preventive, NCH, Mumbai Zone-I
3. The Commissioner of Customs, Audit, Import I, Import II, NCH, Mumbai Zone-I
4. All Additional Commissioner of Customs, NCH, Mumbai Zone-I
5. All Deputy/Assistant Commissioner of Customs, NCH, Mumbai Zone-I
6. All Section/Groups, NCH, Mumbai Zone-I
7. All Trade Members, All Custom Brokers, Exporters, Importers and Licensed Warehouses for manufacturing activity under the MOOWR.
8. AC/DC, EDI for uploading on NCH website immediately.
9. Office Copy

ANNEXURE 1 : Declaration in the BE_ITEM_SW_CTRL table of the Bill of Entry

Field Name	Declaration	Remarks
Ctrl_slno	Control Serial No starting from 1	
Ctrl_cd	Fixed Value 'SEC65'	
Ctrl_loc	10-digit Warehouse code of the Sec 65 Warehouse	This warehouse code and the IEC in the BE will be validated with the IEC-Warehouse mapping entered in System by the jurisdictional Commissionerate
Ctrl_start_dt	Warehousing Date	
Ctrl_res_cd	GST Invoice No under which the finished products manufactured by using this item in the BE were cleared	Max 16 digits. In case the finished products were cleared under more than one invoices, Ctrl_slno can be used to give multiple records for multiple invoices
Ctrl_end_dt	GST Invoice Date	
Ctrl_res_txt	Goods Description of Finished Product	First 8 characters will be valid CTH code of finished product followed by a pipe delimiter (|), then followed by Goods description
Ctrl_msr	Quantity of the finished product cleared under this Invoice	
Ctrl_uqc	Unit Quantity Code of the finished products	