



आयुक्त सीमा शुल्क (आयात-II) का कार्यालय  
**OFFICE OF THE COMMISSIONER OF CUSTOMS (IMPORT-II)**  
नवीन सीमा शुल्क भवन, बलार्ड एस्टेट,  
**NEW CUSTOM HOUSE, BALLARD ESTATE,**  
मुंबई 400 001 MUMBAI 400 001

**PUBLIC NOTICE NO. 24/2024**

**Subject:** Digitization of Customs Bonded Warehouse procedures relating to obtaining Warehouse License, Bond to Bond Movement of Warehoused goods, and uploading of Monthly Returns – reg.

\*\*\*\*\*

Kind attention of Importers, Exporters, Customs Brokers, Warehouse License holders, members of trade and all other stakeholders is invited to the CBIC Circular No.19/2024 dt 30.09.2024 on the above mentioned subject.

To facilitate ease of doing business in respect of the Customs Bonded Warehouses, CBIC has introduced a Warehouse Module on ICEGATE to enable-

- i. online filing of application for obtaining a Warehouse License;
- ii. online submission and processing of requests for transfer of warehoused goods to another person and/or another warehouse;
- iii. uploading Monthly returns for the Customs Bonded Warehouse.

2. The Directorate General of Systems (DG Systems) has issued detailed User Manuals for providing necessary guidance to the members of the trade as well as the Departmental officers, that can be accessed on <https://www.icegate.gov.in/guidelines/warehouse-licensing>, <https://www.icegate.gov.in/guidelines/warehousewarehouse-transfer> and <https://www.icegate.gov.in/guidelines/warehouse-monthlyreturns> respectively. An overview of the processes enabled is explained in following paragraphs.

**2.1 Warehouse Licensing Procedure:**

Reference is invited to the Public Warehouse Licensing Regulations, 2016, the Private Warehouse Licensing Regulations, 2016 and the Special

Warehouse Licensing Regulations, 2016 that provide for licensing of Public, Private and Special Warehouses under Section 57, 58 and 58A of the Customs Act, 1962, respectively. The Circular 26/2016-Customs dated 09.06.2016, as amended, prescribes an application Form for obtaining a license for a Customs Bonded Warehouse.

2.1.1 This process has now been digitized wherein the authorised signatory of an applicant can log in to the ICEGATE portal and submit the application online along with accompanying documents. The application once submitted would be received by the proper officer linked to the Customs jurisdiction filed by the applicant. The application will then be processed by Customs in the back- end.

2.1.2 A functionality for raising any query by the proper officer on this online application has also been built in the module. Further, the applicant/authorised signatory can respond to such queries received from the officer on the module itself. The final decision to accept or reject the application for licensing shall be processed at the back-end. Once the application for license is accepted, the officer can generate a warehouse code online, and the license would be forwarded to the applicant.

2.1.3 The applicant will fill in the port code as INBOM1 in the application for a Warehouse license. Once an application for obtaining a license is filed using the port code specified by the Zone, the application would move to the officer of that port having the role created referred above.

2.1.4 For further details of the Warehouse licensing module, the users are advised to refer the User Manual available at <https://www.icegate.gov.in/guidelines/warehouse-licensing>.

## **2.2. Transfer of Warehoused Goods to another person and/or another warehouse:**

Broadly, the Warehouse Module caters to online filing of request and its processing for the following three scenarios -

Case 1: Change in ownership without change in the Warehouse;

Case 2: Change in Warehouse with no change in ownership, and

Case 3: Change in the Warehouse as well as ownership of goods.

The designed workflow takes care of aspects related to recording relevant particulars of Seller and Buyer, validation and reconciliation of quantity and value of goods under transfer, furnishing warehousing (triple



duty) bond by the buyer, acceptance of request by the proper officer etc. Detailed step-by-step workflow in each of these scenarios is enclosed at Annex-A.

2.2.1. Once operational, the module will track and keep record of any material imported under an Into-Bond Bill of Entry, including its current location and ownership details through the successive transfers to different warehouses and/or owners. It will also monitor goods flowing into and out of a warehouse in precise terms, thus facilitating filing and processing of monthly returns.

2.2.2. Regulation 3 of the Warehouse Goods (Removal) Regulations, 2016 prescribes a physical Form for transfer of goods from one warehouse to another warehouse. The Form provides for inter alia recording of physical dispatch of goods from the originating warehouse and recording of physical receipt of goods at the destination warehouse. The said recordings are required to be signed by the licensee or the bond officer, as the case may be. While the module on ICEGATE will capture all relevant transaction details in the ICES database, the aforesaid physical Form will also be used to monitor and close physical movement of goods. The said physical Form will be integrated with module in due course. Till such time, it shall continue to be in force and is required to be filled manually in addition to the online modality provided by the module.

### **2.3 Monthly Returns:**

Regulation 11 of the Warehouse (Custody and Handling of Goods) Regulations, 2016 requires a licensee to file monthly returns. Board vide Circular No. 25/2016-Customs dated 08.06.2016, as amended by Circular No.04/2023-Customs dated 21.02.2023, has prescribed filing of two monthly returns by licensees as per Form A and Form B:

- i. Form-A: a return with information on the receipt, storage, operations and removal of goods in the month.
- ii. Form-B: a return with information on the warehoused goods for which the specified warehousing period is expiring in the month.

2.3.1. The Warehouse module shall enable uploading scanned copies (in PDF format) of these Monthly Returns on ICEGATE. Also, corresponding officers would be able to download these scanned documents for necessary action at their end. The Warehouse owner/authorized representatives should carefully file the details in their monthly return so as to enable proper reconciliation of warehoused goods.

2.3.2. The filing of these Monthly Returns using Web forms would be made

available on ICEGATE in Phase 2.

2.4 Attention is invited to Section 59(3) of the Customs Act, 1962 which requires furnishing of such security, as may be prescribed, in addition to execution of the warehousing bond. Accordingly, the requirement of security has been prescribed under Circular 21/2016-Customs dated 31.06.2016, as amended. Para 5 of the said Circular mandates that the security to be furnished by the importer or owner of goods shall be furnished at the Port of Import where the bill of entry for warehousing was filed. Accordingly, it is reiterated that the proper officer at the Port of Import must ensure submission of the triple duty bond and security in terms of Section 59 of the Customs Act read with Circular 21/2016-Customs dated 31.05.2016 (as amended).

3. The users of the Warehouse Module i.e. trade and all other stakeholders are requested to go through the User Manuals issued in this regard to familiarize themselves with the necessary steps to be followed. The User Manuals serve as a guide that depicts all stages in an easy-to-understand manner aided by screenshots/pictures of the module interface. This is meant to handhold the users through the different stages of the processes.

3.1. Applicants/Authorized Signatories/Licensees facing any difficulties in the access or use of the Warehouse Module can email their grievance to [icegatehelpdesk@icegate.gov.in](mailto:icegatehelpdesk@icegate.gov.in) for suitable redressal.

Attachment: Circular No. 19/2024-Customs.

**Signed by Priya Goel**

**Date: 11-11-2024 12:22:03**

**(Priya Goel)**

Commissioner of Customs (Import – II)  
New Customs House Mumbai

To,

1. All warehouse license holders,
2. All Concerned.

Copy to:-

1. The Principal Chief Commissioner of Customs, Mumbai, Zone-1
2. All Principal Commissioner/Commissioner of Customs, NCH, Mumbai, Zone-1.
3. All Additional/Joint Commissioner of Customs, NCH, Mumbai, Zone-1

4. All Dy./Assistant Commissioner of Customs, NCH, Mumbai, Zone-1.
5. BCBA/FIEO –for information and circulation among their members.
6. DC/AC, EDI- for uploading on website.
7. Notice Board.