

**Circular No. 20/96- Cus.  
dated 4/4/96**

**F.No. 473/3/96- LC**

Government of India  
Ministry of Finance  
Department of Revenue, New Delhi

**Subject:** Warehousing - Grant of Private Bonded Warehouse - Licence to sensitive and non-sensitive items -Reg.

I am directed to refer to Commissioner of Customs, Ahmedabad's letter F.No. VIII/ 40-13/ Cus (T)/95 dated 22.12.95 regarding grant of licence to private bonded warehouses under section 58 of the customs Act, 1962 and to say that the sensitivity of a product may change from time to time depending upon the rates of duties and the licensing aspect involved. Therefore, no comprehensive list of sensitive items should be drawn for guidance of the Commissioners. The Board, therefore, desires that the Commissioners should themselves decide as to what is sensitive and what is not, after taking into consideration the nature of the commodity, the rates of duties and the licensing aspects involved. However, difficulties, if any, faced may be brought to the notice of the Board.

Sd/-  
(K. Chopra)  
Under Secretary to the Govt. of India