

CIRCULAR NO. 9/2008-CUSTOMS

F. No. 473/23/2006-LC
Government of India
Ministry of Finance
Department of Revenue

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New Delhi, the 25th June, 2008

To

All Chief Commissioner of Customs and Central Excise
All Chief Commissioner of Customs
All Chief Commissioner of Customs (Preventive)
All Chief Commissioner of Central Excise

Sub : Appointment /Licensing of Public/ Private Bonded Warehouses u/s 57 and 58 and Grant of permission by Assistant/ Deputy Commissioner of Customs for in-bond manufacturing activities u/s 65 of the Customs Act, 1962 – Clarification thereto – reg.-

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Kind attention is invited to the instructions contained in Board's Circular No.68/95-CUS., dated 15.06.1995 conveying that the requests for grant of licenses for private bonded warehouses will be considered and decided at the level of Commissioners without making any reference to the Board. Attention is also invited to the Board's letter of even no. dated 18.10.2007 reiterating the instructions contained in Board's Circular No.132/95-CUS., dated 22.12.1995 conveying that the requests for grant of in-bond Manufacture facility u/s 65 of the Customs Act, 1962 will henceforth be considered and decided at the level of Commissioners without making any reference to the Board.

2. Representations have been received from the trade and field formations regarding applicability of said instructions to the 100% EOUs and regarding competent authority for Appointment /Licensing of Public/ Private Bonded Warehouses u/s 57 and 58 and grant of permission for in-bond manufacturing facility u/s 65 of the Customs Act, 1962 as provided under aforesaid instructions and it's variance with the respective statutory provisions. As ascertained from the field formations, different practices are being followed and in case of 100% EOUs, the licensing u/s 58 and grant of permission for in-bond manufacturing facility u/s 65 of the Customs Act, 1962 is generally considered and decided by Assistant Commissioner of Customs or Deputy Commissioner of Customs.

3. The matter has been examined in the Board. For the purpose of ensuring uniformity in practice and also to prevent misuse of the facility, the aforesaid instructions issued vide Board's Circular No.68/95-CUS., dated 15.06.1995 and Circular No.132/95-CUS., dated 22.12.1995 regarding entrusting the specified functions to the Commissioners are being reiterated. However, it is clarified that in case of 100% EOUs, the licensing u/s 58 and grant of permission for in-bond manufacturing facility u/s 65 of the Customs Act, 1962 shall continue to be considered and decided by Assistant Commissioner of Customs or Deputy Commissioner of Customs.

4. The contents of this circular may be brought to the notice of all the field formations under your jurisdiction for strict compliance.

Yours faithfully,
Signed/25.6.08
(M. K. Singh)
Director (Land Customs)

As per standard list