

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY,
PART-II, SECTION 3, SUB-SECTION (i)]
GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification No. 44/2019-Customs (N.T.)

New Delhi, the 19th June, 2019
29 Jaishtha, Saka 1941

G.S.R. (E) In exercise of the powers conferred under section 157 read with section 65 of the Customs Act, 1962 (52 of 1962), and in supersession of the Manufacture and Other Operations in Warehouse Regulations, 1966, except as respects things done or omitted to be done before such supersession, the Central Board of Indirect Taxes and Customs (hereinafter referred as “Board”) hereby makes the following regulations, namely: -

1. Short title and commencement. - (1) These regulations may be called the Manufacture and Other Operations in Warehouse Regulations, 2019.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. Definitions. – (1) In these regulations, unless the context otherwise requires, -

(a) "Act" means the Customs Act, 1962 (52 of 1962);

(b) “bond officer” means an officer of customs in-charge of a warehouse;

(c) “section” means the section of the Act;

(2) The words and expressions used herein and not defined in these regulations but defined in the Act shall have the same meanings respectively as assigned to them in the Act.

3. Eligibility for application for operating under these regulations. - The following persons shall be eligible to apply for operating under these regulations, -

(i) a person who has been granted a licence for a warehouse under section 58 of the Act, in accordance with the Private Warehouse Licensing Regulations, 2016 which were notified by the Central Government in the Gazette of India, Extraordinary, Part-II, Section-3, Sub-Section (i), vide the number G.S.R 518 (E), dated the 14th May, 2016.

(ii) a person who applies for a licence for a warehouse under Section 58 of the Act, along with permission for undertaking manufacturing or other operations in the warehouse under section 65 of the Act.

4. Application for permission. – An application for operating under these regulations shall be made to the Principal Commissioner of Customs or the Commissioner of Customs, as the case may be.

5. Grant of permission. - Upon due verification of the application made as per regulation 4, the Principal Commissioner of Customs or the Commissioner of Customs, as the case may be, shall grant permission to operate under the provisions of these regulations to a person, who -

(i) has been granted a licence for a warehouse under Section 58 of the Act, in accordance with Private Warehouse Licensing Regulations, 2016;

- (ii) undertakes to maintain accounts of receipt and removal of goods in digital form in such format as may be specified and furnish the same to the bond officer on monthly basis;
- (iii) undertakes to execute a bond in such format as may be specified.
- (iv) undertakes to inform the input-output norms, wherever considered necessary, for raw materials and the final products and to inform the revised input-output norms in case of change therein.

6. Audit: The proper officer may conduct audit of a unit operating under section 65 in accordance with the provisions of the Customs Act and the rules made thereunder.

7. Validity of permission. – Any permission granted under regulation 5 shall remain valid unless it is cancelled or surrendered, or the license issued under section 58 is cancelled or surrendered, in terms of the provisions of the Act or the rules and regulations made thereunder.

8. Penalty. –If any person contravenes any of the provisions of these regulations, or abets such contravention or fails to comply with any of the provisions of these regulations, he shall be liable to pay a penalty in accordance with the provisions of the Act.

(F.No.484/03/2015-LC (Pt.)

(Gunjan Kumar Verma)
Under Secretary to the Govt. of India

Note: - The principal notification No.155/1966- Customs, dated the 30th July 1966 was published in the Gazette of India, Extraordinary vide number G.S.R. 1174(E), dated the 30th July 1966.