



F. No. DGEP/EOU/401/2006
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
New Delhi

Circular No. 19/2007-Cus

Dated 3rd May, 2007

Sub : Re-warehousing of goods imported and/or procured indigenously by EOU/EHTP/STP/BTP units-reg.

Attention is invited to Para 9 of the Board's Circular No. 07/2006-Cus dated 13.01.2006 which lays down physical verification of receipt of imported/indigenously procured duty-free goods before issuing re-warehousing certificate. Trade has represented that compliance with this requirement is creating difficulties and causing delay in using the goods by EOU. The matter has been examined. Taking into consideration the need for trade facilitation, it is decided to waive the requirement for physical verification of imported/indigenously procured duty-free goods before issuing rewarehousing certificate by the proper officer in respect of units set up under EOU/EHTP/STP/BTP scheme having physical export turnover of Rs. 15 crores and above in the preceding financial year and having a clean track record as determined by the jurisdictional Commissioner of Customs or Central Excise (hereinafter referred to as 'the unit').

2. For self bonding/warehousing of imported/indigenous goods, the unit shall follow the procedure as mentioned herein below :

- (a) The unit shall specify and intimate the Jurisdictional Asstt./Dy. Commissioner of Customs or Central Excise the particulars of person(s) who are nominated for examination and certification of re-warehousing.
- (b) On arrival of the indigenous goods at the premises of the unit, the authorized person of the unit shall verify the number/quantity/weight/description/value/duty paid etc. with the particulars mentioned in the application (ARE-3) and invoice. If no discrepancy is found on verification, the authorized person shall warehouse the goods and make entry in the account/register containing information relating to details of ARE-3 and invoice, date of receipt and warehousing, description of goods including marks and number, quantity, value, rate and amount of duty and shall affix his/her signature. The unit shall endorse certificate of warehousing on all copies of the application. The goods so warehoused can be used for the intended purpose. The unit shall, within one working day of arrival of goods, send original copy of ARE-3 to the Superintendent-in-charge of his unit, duplicate copy of ARE-3 to the consignor and retain triplicate copy of ARE-3 for his record. The Superintendent-in-charge shall countersign the original copy of ARE-3 received by him within one working day and send it to Superintendent-in-charge of the consignor. A photo copy of this application may be kept in the Range office for records.
- (c) On arrival of the imported goods at the premises of the unit, the authorized person of the unit shall verify the number/quantity/weight/description/value/rate and amount of duty etc. with the content mentioned in the bill of entry. If no discrepancy is found on verification, the authorized person shall warehouse the goods after making entry in the account/register containing information relating to details of bill of entry for warehousing, date of receipt and warehousing, description of goods including marks and number, quantity, value, rate and amount of duty and affix his/her signature. The authorized person of the unit shall issue certificate of warehousing on all copies of the bill of entry as prescribed below. The goods so warehoused can be used for intended purpose.



Certificate of warehousing

I hereby certify that the consignment arrived at AM/PM on the day of.....20--.
The goods have been examined by me and found to conform in all respect to the details given in the bill of entry/invoice, and these goods have been warehoused under entry No.dated of the register maintained in the unit.

Place :

Date :

Signature & Stamp

(Name & Designation of the authorized person)

- (d) In the case of manual bill of entry, the unit shall, within one working day of arrival of goods, send duplicate and triplicate copies of bill of entry duly endorsed with above certificate of warehousing to the Superintendent-in-charge of his unit and retain the quadruplicate copy for his record. The Superintendent-in-charge shall countersign with relevant entries on duplicate and triplicate copy of bill of entry received by him. The Superintendent-in-charge shall send duplicate copy of bill of entry to the port of import along with re-warehousing certificate, within one working day, and return triplicate copy to the unit for his records. Re-warehousing certificate and a photo copy of this bill of entry shall be kept in the Range office for records.
 - (e) In case of electronic bill of entry (EDI), the unit shall, within one working day of arrival of goods, send duplicate copy of bill of entry duly endorsed with above certificate of warehousing to the Superintendent-in-charge of his unit and retain triplicate copy for his record. The Superintendent-in-charge shall countersign the duplicate copy of bill of entry and issue re-warehousing certificate. The Superintendent-in-charge shall send re-warehousing certificate, within one working day, to port of import and return duplicate copy to the unit for his records. Re-warehousing certificate and a photo copy of this bill of entry shall be kept in the Range office for records.
 - (f) In the event of any discrepancy in the goods found during examination, the unit is required to immediately inform the Superintendent-in-charge. In such cases, self warehousing/bonding procedure shall not be followed.
 - (g) Ten percent of the consignments, subject to minimum of two, received in a month will be randomly selected, spread over the entire month, for verification by officer-in-charge after the receipt of ARE-3 and manual or electronic bill of entry, as the case may be. A report of verification and warehousing details shall be furnished by the officer in respect of consignments selected for verification in all copies of ARE-3 or bill of entry.
3. Wide publicity may please be given to these instructions by way of issuance of Public/Trade Notice. Difficulties, if any, in implementation of these instructions, may be brought to the notice of the Directorate General of Export Promotion.
4. This issues with the approval of CBEC.

Sd/-
(PAWAN KUMAR JAIN)
Addl. Director General (EP)