



प्रधान आयुक्त का कार्यालय, सीमा शुल्क, अहमदाबाद

“सीमा शुल्क भवन”, पहली मंजिल, पुराने हाई कोर्ट के सामने, नवरंगपुरा, अहमदाबाद – 380 009.

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F. No. VIII/09-18/Cus/T/2020-21
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Date : 18.09.2020

PUBLIC NOTICE NO. 21/2020

Subject: Manufacturing and other operations in a Warehouse Regulations (MOOWR)
and waiver of interest – Changes in ICES – reg.

Attention of the Importers, Exporters, Customs Brokers and all stakeholders is invited to Advisory No. 33/2020-Customs dated 16.09.2020 issued by the Directorate General of Systems and Data Management, Central Board of Indirect Taxes & Customs, New Delhi. As per Section 61 of the Customs Act, 1962 no interest is leviable on Ex-Bond Bills of Entry filed for clearing the goods for home consumption from a Section 65 warehouse. In consonance with the same, following changes have been made in the ICES:


- 1. IEC – Warehousing Mapping:** For identifying the Warehouses which have been licensed for manufacturing activity under the MOOWR, an option has been given under the ACB i.e. AC (Bonds) role in IEC-Warehouse Mapping menu in order to enter the IEC and Warehouse Code for the purpose of mapping in the System once the license has been granted by the Principal Commissioner or Commissioner of Customs. This mapping will be used to validate the Bills of Entry filed with Sec 65 declaration.
- 2. Changes in the declaration of Ex-Bond Bill of Entry:** An updated BE message format has been uploaded on ICEGATE website (https://icegate.gov.in/msg_guideline.html). Changes have been made in the BE_ITEM_SW_CTRL table of the BE. Annexure 1 gives the field level details of these changes. This additional information pertains to Ex-Bond BEs filed for home clearance after manufacturing in the Section 65 Warehouse and is required to be furnished for every item in such Ex Bond BE. Accordingly, items covered under Ex-Bond BE cleared from the particular Sec 65 Warehouse will attract no interest.
- 3. Re-crediting of WBE Ledger in case of Re-export:** In case of export of the resultant goods/finish products from the Section 65 warehouse, option has been given under the ACB role menu to re-credit the Warehouse BE ledger by entering the concerned Shipping Bill details through Exports details of WHBE option.

02. The above changes will come into effect from 21.09.2020. Trade is advised to refer to the new BE message format for filing the Bills of Entry w.e.f. 21.09.2020.

03. Difficulties faced, if any, in implementation of this Public Notice, may be immediately brought to the notice of the undersigned.

04. This Public Notice will be considered as Standing Order for all officers/ staff under Ahmedabad Customs.




(Kumar Santosh)
Principal Commissioner

Copy to :

All Divisional Deputy/ Assistant Commissioners and all locations.

As per mailing list of Trade & Industries.