

Annexure- A

Application for License for a special warehouse under section 58A and permission for manufacturing and other operations under section 65 of the Customs Act 1962.

Part I
(to be filled by the applicant)

1. Name of the Applicant:
2. PAN No:
3. GSTIN:
4. IEC:
5. Constitution of business (Tick as applicable and attach copy)
 - (i) Proprietorship
 - (ii) Partnership
 - (iii) Limited Liability Partnership
 - (iv) Registered Public Limited Company
 - (v) Registered Private Limited Company
 - (vi) Registered Trust
 - (vii) Society/Cooperative society
 - (viii) Others (please specify)

Note: Copy of certificate of incorporation along with Memorandum of Objects and Article of Association in case of companies and partnership deed in case of partnership firms should be attached.

6. Registered office:
Address:
Tel:
Fax:
E-mail:
7. Bank Account details:
Name of the Bank:
Branch name:
Account Number:
8. Name, Address & DIN (if applicable):
[of Proprietor/Partners/Directors etc.
(Please attach copies of ID proof)].
9. Name & Designation of the Authorized Signatory:
(Please attach copy of Aadhaar Card as proof of ID).
10. Details of existing manufacturing facilities in India and/or Overseas of the applicant firm and of each of its directors/partners/proprietor, as the case may be (please attach separate sheet if required).

Part II
(to be filled by the applicant)

1. Address of the proposed site or building:
2. Boundaries of the warehouse:
 - (i) North
 - (ii) South
 - (iii) West
 - (iv) East
3. Details of property holding rights of the applicant (please provide supporting document):
 - (i) Owner
 - (ii) Lease/rent
4. Contact details at the site/premises:
 - (i) Tel:
 - (ii) Fax:
 - (iii) Email:
 - (iv) Website, if any:
5. Details of warehouse license issued earlier to the applicant, if any:
 - (i) Date of issue of license:
 - (ii) Commissionerate file No.:
 - (iii) Attach copy of warehouse license.
6. Whether the applicant is a Licensed Customs Broker? If yes, please provide details:
7. Whether the applicant is AEO? If yes, please provide details.
8. Description of Premises (fill details as applicable to the premises):

(Please enclose a ground plan of the site / premises indicating all points of exit/entry/ area of storage / area of manufacturing / earmarked area of office)

 - (i) What is floor area?
 - (ii) Number of stories?
 - (iii) Total area (or cubic capacity) available for storage of
 - (a) specified goods, and
 - (b) other goods
 - (iv) Identify and mark area(s), occupied by third parties in the ground plan:
 - (v) What is the type of construction of walls and roof?
 - (vi) Which year has the building been built? Has it been recently remodelled? If so, when?
 - (vii) Identify by location and size all accesses to the site / building to pedestrian and vehicles:
 - (viii) Identify by location and size all other accesses to the building including doors & windows:

- (ix) Please indicate whether the premises have been authorized for commercial use by local Government authorities?

9. Goods proposed to be manufactured or other operations proposed to be carried out (if necessary, additional sheets may be attached).

Details of goods:	Description of goods	Classification as per Customs Tariff	Briefly detail, input- out norms Please attach any supporting publication /document, if available.
proposed to be imported			
proposed to be domestically procured			
intermediate product			
final product			
details of waste & scrap			

In case of any change in the nature of operations subsequent to the grant of permission, the same shall be informed to the Jurisdictional Commissioner of Customs within 15 days.

10. SECURITY FACILITIES AT THE PREMISES, EXISTING OR PROPOSED:

- (i) Burglar Alarm System:
- (ii) CCTV Facility:
- Is there a CCTV monitoring system installed to cover the surrounding area of the site and storage area?
 - Please indicate the no. of cameras installed:
 - No. of hours/days of recording accessible at any point of time:
- (iii) Security Personnel:
- Details of arrangements for round the clock security provided for the warehouse:
 - Name & details of firm contracted for security services:
 - No. of personnel to be deployed on each shift for round the clock security:
- (iv) Fire Security:
(Please enclose a fire safety audit certificate issued by a qualified independent agency)

11. Software which will be used in terms of Regulation 18(3):

11. DECLARATION:

I/ We declare that:

1. I/We are a registered or incorporated entity in India.
2. I / We have not been declared insolvent or bankrupt by a court or tribunal.
3. I/We have not been convicted for an offence under any law.
4. I/We have neither been penalized or convicted nor are being prosecuted for an offence under the Customs Act, 1962 or Central Excise Act, 1944 or Finance Act, 1994 or Central Goods and Services Tax Act, 2017 or Integrated Goods and Services Tax Act,2017 or Goods and Services Tax (Compensation to States) Act, 2017.
5. There is no bankruptcy or criminal proceedings pending against me / us.
6. I/We hereby declare that the information given in this application form is true, correct and complete in every respect and that I am authorized to sign on behalf of the Licensee. I further undertake that if any particulars declared by me/us are proved to be false, the license granted to me/us shall be liable to be cancelled and I/we shall be liable for action under Customs Act, 1962.

12. UNDERTAKING.

I/We undertake to:

- (i) 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 digitally;
- (ii) provide facilities, equipment and personnel as required in the Manufacture and Other Operations in Special Warehouse Regulations, 2020;
- (iii) execute a bond in such format as may be specified.
- (iv) Furnish a security in form of bank guarantee as may be specified;
- (v) inform the input-output norms, for raw materials and the final products and to inform the revised input-output norms in case of change therein;
- (vi) pay for the services of supervision of the warehouse by officers of customs on cost recovery basis or overtime basis, as may be determined by the Principal Commissioner of Customs or the Commissioner of Customs; and
- (vii) comply with such terms & conditions as may be specified by the Principal Commissioner of Customs or the Commissioner of Customs.

(Signature of the applicant/authorized signatory)

Stamp

Date:

Place:

Part III
(For Use by Customs Only)

1. Verification of the applicant:
[verification to be done of the Declaration made by applicant as per serial no.11 of Part - II of the application. Verification to be done by DRI / DGGL.]
2. Date of visit to the premises by the bond officer:
3. Findings of the bond officer with respect to security, fire protection, IT enabled inventory management system, type of construction, security and storage space of the strong-room, area available for examination of goods, software etc.
4. Is the Premises recommended for issue of license as a warehouse along with permission for manufacture or other operations?

Signature:

Name:

Designation:

Date:

Part IV
(For use by Customs Only)

1. Upon the satisfaction of the Commissioner that the licence may be granted, the following shall be obtained from the applicant (Please refer Regulations 3 and 4 of Special Warehouse Licensing Regulations, 2016):

- (i) Solvency certificate, where applicable.
- (ii) Insurance Policy.
- (iii) Undertaking under section 73A.
- (iv) Indemnity undertaking.
- (v) Bond as per Annexure C to this Circular.
- (vi) Details of Warehouse keeper appointed by the Licensee:
 - (a) Name
 - (b) Address (residential)
 - (c) Tele: (office)
 - (d) Tele: (mobile)
 - (e) E-mail id:
- (vi) Confirmation that digital signature has been obtained by the warehouse keeper (as per guidance available on ICEGATE website).

2. Licence No. and date of issue:

3. Warehouse Registration Code on ICEGATE (refer Circular 19/2016 dated 20th May 2016):

Signature:
Name:
Designation:
Date:

Part V

(For use by Customs only)

(Details of commencement of manufacture or other operations in the Warehouse)

1. Date of verification visit to certify commencement of manufacture or other operations in the Warehouse:

2. Name of the officials who visited the premises:

3. VERIFICATION REPORT:

(i) I have verified that the unit has commenced manufacture or other operations.

(ii) I have verified that records are being maintained by the licensee as prescribed under Annexure B of Circular 36/2020-Customs dated 17th August, 2020.

Signature:

Name:

Designation:

Date:

Annexure-B

Form to be maintained by a special warehouse operating under section 65 of the Customs Act for the receipt, processing and removal of goods.

Name and address of the Unit:	IEC:
GSTIN:	Commissionerate:

RECEIPTS (IMPORTS)

Bill of Entry No. and date	Customs Station of import	Details of Bond	Details of insurance	Details of security	Description of goods	Invoice No. and date	Quantity with UQC	Assessable Value	Duty assessed			Registration No. of means of transport	One-time – Lock no.	Date and time of receipt at the warehouse
									BCD	IGST	Comp. cess			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

RECEIPTS (DTA)

GST Invoice No. and date	Description of goods	Quantity with UQC	Value	Tax paid		E-way bill number (if applicable)	Date and time of receipt at the warehouse
				GST	Comp. cess		
16	17	18	19	20	21	22	23

GOODS ISSUED FOR MANUFACTURING OR OTHER OPERATIONS FROM STRONG ROOM (to other location within the warehouse)

Date and time of issue	Description of goods	Quantity with UQC	Value
24	25	26	27

RESULTANT PRODUCTS (CLEARANCE FOR EXPORT)

Resultant products exported								Quantity of warehoused goods contained in so much of the resultant products exported						
Date and time of removal	Shipping Bill No. and date	GST Invoice No. and date	Description of goods	Quantity with UQC	Assessable Value	Export duty	Tax paid (if applicable)	Description of goods	Quantity with UQC	Assessable Value	Duty involved			
											IGST	Comp. cess	BCD	IGST
28	29	30	31	32	33	34	35	36	37	38	39	40	41	42

RESULTANT PRODUCTS (CLEARANCE FOR HOME CONSUMPTION)													
Resultant products cleared for home consumption							Warehoused goods contained in so much of the resultant products cleared for home consumption						
Date and time of removal	GST Invoice No. and date	Description of goods	Quantity with UQC	Value	Tax paid		Bill of Entry No. and date	Description of goods	Quantity with UQC	Assessable Value	Duty paid		
					GST	Comp. cess					BCD	IGST	Comp. cess
43	44	45	46	47	48	49	50	51	52	53	54	55	56

IMPORTED GOODS CLEARED AS SUCH													
Imported goods cleared as such for home consumption							Imported goods exported as such						
Bill of entry No. and date	Description of goods	Quantity with UQC	Assessable value	Duty paid			Shipping Bill No. and date	Description of goods	Quantity with UQC	Assessable Value	Duty involved		
				BCD	IGST	Comp. cess					BCD	IGST	Comp. cess
57	58	59	60	61	62	63	64	65	66	67	68	69	70

TREATMENT OF WASTE OR REFUSE ARISING OUT OF MANUFACTURE OR OTHER OPERATIONS WHERE THE RESULTANT PRODUCT IS EXPORTED																		
Quantity of waste or refuse destroyed						Duty paid on waste or refuse							Duty to be remitted on the quantity of warehoused goods contained in so much of the waste or refuse (destroyed or cleared as such)					
Description of goods	Quantity with UQC	Assessable value	Duty involved			Description of goods	Quantity with UQC	value	Details of Duty paid				Description of goods	Quantity with UQC	Assessable value	Duty involved		
			BCD	IGST	Comp. cess				Challan no.	BCD	IGST	Comp. cess				BCD	IGST	Comp. cess
71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89

TREATMENT OF WASTE OR REFUSE ARISING OUT OF MANUFACTURE OR OTHER OPERATIONS WHEN THE RESULTANT PRODUCT IS CLEARED FOR HOME CONSUMPTION													REMARKS (if any)
Duty paid on warehoused goods contained in so much of the waste or refuse													
Bill of Entry No. and date	Description of goods	Quantity with UQC	Assessable Value	Duty paid			97						
				BCD	IGST	Comp. cess							
90	91	92	93	94	95	96							

Annexure-C

General Bond

(To be executed under Section 59 of the Customs Act, 1962 and MOOSWR 2020 by a unit operating under section 65 of the Customs Act 1962)

KNOW ALL MEN BY THESE PRESENTS THAT we M/s _____ having our office located at _____ and holding Import –Export Code No. _____, hereinafter referred to as the “importer”, (which expression shall include our successors, heirs, executors, administrators and legal representatives) hereby jointly and severally bind ourselves to the President of India hereinafter referred to as the “President” (which expression shall include his successors and assigns) in the sum of Rs. _____ (please fill amount in words) to be paid to the President, for which payment well and truly to be made, we bind ourselves, our successors, heirs, executors, administrators and legal representatives firmly by these presents.

Sealed with our seal(s) this ____ day of _____ 20_____.

WHEREAS the Principal Commissioner or Commissioner of Customs, has decided to grant license to operate a warehouse under Section 58A of the Customs Act;

AND WHEREAS the Principal Commissioner or Commissioner of Customs, has decided to permit carrying out manufacture and other operations in the warehouse under Section 65 of the Customs Act;

AND WHEREAS the Assistant/ Deputy Commissioner of Customs has given permission to enter into a General Bond for the purpose of sub-section (2) of Section 59 of the Customs Act, in respect of warehousing of goods to be imported by us during the period from _____ to _____ (both days inclusive).

NOW THE CONDITIONS of the above written bond is such that, if we:

- (1) comply with all the provisions of the Customs Act, 1962, Central Goods and Services Tax Act, 2017 or Integrated Goods and Services Tax Act, 2017 or Goods and Services Tax (Compensation to States) Act, 2017 and the rules and regulations made thereunder in respect of such goods;
- (2) pay in the event of our failure to discharge our obligation, the full amount of duty chargeable on account of such goods together with their interest, fine and penalties payable under section 72 of the Customs Act, 1962 in respect of such goods;
- (3) pay all penalties and fines incurred for contravention of the provisions of the Customs Act, 1962, Central Goods and Services Tax Act, 2017 or Integrated Goods and Services Tax Act, 2017 or Goods and Services Tax (Compensation to States) Act, 2017 and the rules or regulations made thereunder, in respect of such goods;

Then the above written bond shall be void and of no effect; otherwise the same shall remain in full force and virtue.

