

Circular No. 06/ 2019-Customs

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

Govt. of India
Ministry of Finance
Dept. of Revenue
Central Board of Indirect Taxes & Customs

North Block, New Delhi
Dated 20th February, 2019

To,

All Principal Chief Commissioners/Chief Commissioners of Customs,

All Principal Commissioners/Commissioners of Customs.

Madam/Sir,

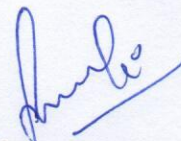
Subject: Rescinding Board Circular No. 132/95-Customs dated 22nd December, 1995: regarding

Kind attention is invited to Board's Circular No. 132/95-Customs dated 22nd December, 1995, on "**Warehousing-grant of in-bond manufacture facility under section 65 of the Customs Act, 1962**". The said Circular prescribes guidelines that need to be kept in view while considering the requests for grant of in-bond manufacture facility under section 65 of the Customs Act, 1965. It also mentions that the Board's policy is to mainly extend the facility to export oriented units so that unnecessary difficulties to pay duty and later claim drawback can be avoided.

2. However, Board vide its Circular No. 35/2016-Customs dated 29th July, 2016, has already removed the mandatory warehousing requirements for EOUs, STPIs, EHTPs etc. Further, the said Circular clarified that all these units shall stand delicensed as warehouses under Customs Act, 1962, with effect from 13th August, 2016. Therefore, section 65 of the Customs Act, is no longer applicable to EOUs, STPIs, EHTPs etc. In view of above, the Circular-132/95-Customs dated 22nd December, 1995, is rescinded to avoid any misinterpretation.

3. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Board.

4. Hindi version would follow.



Dr. Swati Bhanwala
OSD (Land Customs)