

The Warehoused Goods (Removal) Regulations, 2016

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The Warehoused Goods (Removal) Regulations, 2016¹

In exercise of the powers conferred by Section 157 read with Section 60, Section 67 and Section 69 of the Customs Act, 1962 (52 of 1962), and in supersession of the Warehoused Goods (Removal) Regulations, 1963, except as respects things done or omitted to be done before such supersession, the Central Board of Excise and Customs hereby makes the following regulations, namely—

1. Short title and commencement.—(1) These regulations may be called the Warehoused Goods (Removal) Regulations, 2016.

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

2. Definitions.—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) “Form” means the form appended to these regulations;
- (d) “section” means section of the Act;
- (e) “warehouse” means a public warehouse licensed under Section 57 or a private warehouse licensed under Section 58 or special warehouse licensed under Section 58-A.

(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. Form for transfer of goods from a warehouse.—Where the warehoused goods are to be removed from one warehouse to another warehouse or from a warehouse to a customs station for export, the owner of the goods shall make such request by filing the form appended to these regulations.

4. Conditions for transport of goods.—Where the goods to be warehoused are removed, from the customs station of import to a warehouse or from one warehouse to another warehouse or from the warehouse to a customs station for export, the transport of the goods shall be under one-time lock, affixed by proper officer or the licensee or the bond officer, as the case may be:

Provided that the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may having regard to the nature of goods or manner of transport, permit transport of warehoused goods without affixing the one-time lock.

5. Conditions for due arrival of goods.—The owner of the goods shall produce to the bond officer or proper officer under sub-section (1) of Section 60,

¹ Ministry of Finance (Deptt. of Revenue), No. 67/2016-Customs (N.T.), Noti. No. G.S.R. 514(E), dated May 14, 2016, published in the Gazette of India, Extra., Part II, Section 3(i), dated 14th May, 2016, pp. 4-5, No. 345

as the case may be, within one month or within such extended period as such officer may allow, an acknowledgement issued by the licensee or the bond officer of the warehouse to which the goods have been removed or the proper officer at the customs station of export, as the case may be, stating that the goods have arrived at that place, failing which the owner of such goods shall pay the full amount of duty chargeable on account of such goods together with interest, fine and penalties payable under sub-section (1) of Section 72.

²[6. **Non applicability of regulations in certain cases.**—Nothing contained in these regulations shall apply to a warehouse operating under Section 65.]

FORM

[See Regulation 3 of Warehoused Goods (Removal) Regulations, 2016]

Form for Transfer of goods from a warehouse (in terms of
Section 67 or Section 69 of the Customs Act, 1962)

Part I

Import Detail	details of Warehousing		Goods					Purpose of removal	
Bill of Entry No. and date	Warehouse code and address	Bond No. and date	Description of goods	Description and No. of packages	Marks and numbers on packages	Weight and quantity	Value	Deposit in another warehouse (Furnish warehouse code and address)	For export by air/ sea/ land/ post (Furnish details of customs station)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

Signature of the owner of warehoused goods

Full name:

Telephone No.

Permission of the Bond Officer

(Signature with seal)

PART II

Details of despatch of goods				Details of receipt of goods			Remarks
Date and time of removal	Registration No. and details of means of transport	Container No. (if applicable)	One-time lock No.	Date and time of receipt at the warehouse or customs station	Whether Registration No. of means of transport is matching with despatch?	Whether the one time lock is found intact?	

2. *Ins.* by G.S.R. 756(E), dt. 1-10-2019 (w.e.f. 1-10-2019).

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Signature and stamp of Licensee
(Warehouse keeper)/ Bond Officer. (at the
place of despatch)

Signature and stamp of Licensee
(Warehouse keeper)/Bond Officer/Proper
Officer (at the place of receipt)
