

Circular No. 39/2018-Customs

F.No: 484/3/2015 – LC (Vol. II)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs

Room No.49, North Block, New Delhi
Dated 23rd October, 2018

To,
Principal Chief Commissioners / Chief Commissioners / Principal Commissioners /
Commissioners of Customs.

Madam/ Sir,

Subject: Electronic sealing – Deposit in and removal of goods from Customs bonded Warehouses, clarification - reg.

Circular 19/2018-Customs dated 18th June 2018 was issued by the Board to introduce electronic sealing for deposit in and removal of goods from Customs bonded Warehouses. In this connection, requests have been received from the trade that for warehouse to warehouse transfer, the owner of the goods should be allowed to procure a RFID seal from the destination warehouse instead of originating warehouse.

2. The same has been examined. As per para 4.5(d) of Circular 19/2018-Customs, any importer permitted to remove goods for deposit in a warehouse shall obtain a RFID seal from the warehouse, where the goods are to be deposited. Thus, the RFID seals are to be procured from the destination warehouse. Allowing the owner of the goods to procure a RFID seal from the destination warehouse also obviate the need for development of any universal application by all vendors or the need for procuring multiple readers by warehouse owners. Therefore, even in case of warehouse to warehouse transfer, it is clarified that the RFID seals shall be procured from the destination warehouse.

3. For ease of reference of the trade and officers, Circular 19/2018-Customs dated 18th June 2018 (as updated vide this circular) has been placed alongside this circular.

4. Circular 19/2018-Customs dated 18th June 2018 as updated vide this circular will be effective from 01.11.2018.

5. Clarifications, if any, may be sought from the Board.

6. Hindi version follows.

(Temsunaro Jamir)
Joint Commissioner (ICD)