

by the importer/owner to another person is affected through 'Annexure' filed by him, in terms of Regulation-3 of the Warehoused Goods (Removal) Regulations, 2016. This Annexure is filed with the Bond Section of the Commissionerate having jurisdiction over the warehouse where the goods are deposited without executing the requisite bond by the purchaser (transferee) at the respective Customs Station of import. Hence, the concerned port of import does not come to know about the transfer of warehoused good on account of bond to bond sale until the ex-bond Bill of Entry is filed by the transferee. This practice not only tantamount non-compliance of statutory requirement but also causes difficulty in proper monitoring of the movement of imported goods from one warehouse to another and account thereof at the Port of Import where the Bill of Entry was filed. In such cases of bond to bond transfer, neither does the port of import receive any information of transfer of warehoused goods imported against a Bill of Entry filed at the said port of import, nor does the Commissionerate having jurisdiction over the warehouse come to know whether the requisite bond, as stipulated under Section 59(5) of the Act ibid has actually been filed.

3. Therefore, with the twin purpose of ensuring compliance of requirement of execution of bond in terms of section 59(5) of the Act by the buyer of warehoused goods and its effective monitoring by the concerned customs station of import, the following procedure is laid down:

4.1 Any person intending to purchase/remove warehoused goods shall submit an application in the Bond Section of the **ACC Import, New Delhi**, along with the confirmation letter issued by the importer/owner of such goods clearly establishing the sale of whole or part of the warehoused goods by the importer to the transferee w.e.f 01/03/2019.

4.2 The application for purchase/removal of warehoused goods should, inter-alia, contain following information/details.

(i). Warehouse Bill of Entry No. and date.



- (ii). Name of the importer (name of second or any subsequent owner should also be indicated. Wherever, applicable along with a copy of the Annexure on the basis of which the transfer of the goods to the previous buyer was made).
- (iii). Description and quantity of goods (intended to be purchased).
- (iv). Value and Customs duty involved in such goods (intended to be purchased).
- (v). Name and code of warehouse where the goods are deposited.
- (vi). Alongwith the application a consignment specific Triple duty bond shall also be executed by the buyer (Transferee) in terms of Section 59(5) of the Act alongwith security as may be applicable, in terms of Section 59(3) of the Act and
- (vii). Any other information which may be relevant.

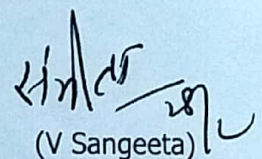
4.3 The Assistant / Deputy Commissioner (Bond), ACC Import, shall accept the triple duty bond executed by the buyer (transferee) after verifying / ascertaining the correctness of details of warehoused goods furnished by the said buyer.

4.4 As the EDI module is presently not enabled to accept any subsequent bond executed by the buyer in respect of warehoused goods, such bond shall be accepted manually and entered into a Bond Register which will be maintained in the Bond Section of ACC Import, New Delhi for this purpose.

4.5 The Assistant/Deputy Commissioner of the Port of Import after accepting the bond shall send a written communication to the Bond Officer having jurisdiction over the warehouse indicating there in the details of warehoused goods to be transferred and the number and date of the bond executed by the buyer.



- 4.6 The buyer will submit before the Assistant/Deputy Commissioner, having jurisdiction over the warehouse where the subject goods are deposited, requisite application in the form of Annexure as prescribed under Regulation-3 of the Warehoused Goods (Removal) Regulations, 2016.
- 4.7 The Assistant/Deputy Commissioner (Bond) incharge of the warehouse, shall after due verification of the details of the subject goods permit for transfer of warehoused goods in terms of Regulation-3 in the account of buyer (transferee).
- 4.8 The Superintendent incharge of the warehouse, shall issue the 'Annexure' for transfer of said goods. In the 'Annexure' besides indicating the information/details as required in the prescribed proforma the details viz name of the seller and buyer and Triple duty bond number and date executed by the buyer shall also be indicated.
- 4.9 A copy of such 'Annexure' issued for transfer of warehoused goods shall also be sent to the Commissioner of Customs of the concerned Port of import for their information and record.
5. Difficulty, if any, experienced in following the above procedure may be brought to the notice of the undersigned.



(V Sangeeta)  
Commissioner, ACC Import  
New Delhi



**Copy to:-**

1. PA to Chief Commissioner of Customs (DZ), NCH, New Delhi.
2. PA to Pr. Commissioner of Customs (Import), NCH, New Delhi.
3. PA to Pr. Commissioner of Customs (Export), NCH, New Delhi.
4. Joint Commissioner of Customs, ACC-Import, NCH, New Delhi.
5. Joint Commissioner of Customs, (Bond) ACC-Export, NCH, New Delhi.
6. The Deputy Commissioner of Customs (Import-Shed), New Delhi.
7. The Deputy/Assistant Commissioner of Customs (Bond), ACC-Export, NCH, New Delhi.
8. The Deputy / Assistant Commissioner of Customs, Gr. (I&II), (III,IV&VI), V, VA, VB, SIIB, NCH, New Delhi.
9. The Deputy /Assistant Commissioner of Customs (EDI), NCH, New Delhi.
10. The President, Delhi Customs Clearing Agents Association, 260-261, Anarkali Bazar, Jhandewalan Extension, DDA Shopping Complex, New Delhi - 110 005.
11. Notice Board.

*28/02/2019*

**Assistant Commissioner (Tech.)  
ACC-Import**

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कार्यालय : सीमा शुल्क प्रधान आयुक्त ( आयात)  
OFFICE OF THE Pr. COMMISSIONER OF CUSTOMS (IMPORT)  
नवीन सीमा शुल्क भवन, इंदिरा गाँधी अंतर्राष्ट्रीय हवाई अड्डा, नई दिल्ली - 110037  
NEW CUSTOM HOUSE, NEAR IGI AIRPORT, NEW DELHI-110037

C.No. VIII(12)Import/Tech/23/2019/2893-04 Date: 28/02/2019

**PUBLIC NOTICE NO. ....04..../2019**

Attention of the Warehouse owners of Public, Private & Special Bonded Warehouse, Importers, Customs House Agents, General Trade and all other stakeholders is invited to the provisions of Section 59 of Customs Act, 1962 (hereinafter referred to as 'Act') applicable in respect of the imported goods warehoused in Customs bonded warehouse in terms of the provisions of Chapter-IX of the Act. The importer intending to warehouse the imported goods in terms of the Provisions Chapter-IX of the Act is required to execute a Triple duty bond at the Custom station of importer in terms of Section 59(1) / 59(2) of the Act read with Board's Circular No. 18/2016-Customs dated 14.05.2016. As per Section 59(4) of the Act, the bond executed by the importer shall continue to be in force notwithstanding the transfer of such goods to another warehouse Sub-Section (5) of Section 59 of the Act further provides that where the whole of the imported goods or any part thereof are transferred to another person, the transferee shall execute a bond in the manner specified in Sub-Section (3) of Section 59 ibid.

2. It has been observed that, in practice, the requirement of execution of bond at Customs Station of import is not being complied with in respect of bond to bond transfer of warehoused goods. Transfer of warehoused goods sold