



सत्यमेव जयते

आयुक्त सीमाशुल्क -II का कार्यालय  
**OFFICE OF THE COMMISSIONER OF CUSTOMS - II**

(हवाई विशेष कार्गो आयुक्तालय) (AIRPORT SPECIAL CARGO COMMISSIONERATE)

तकनीकी एवं सांख्यिकी विभाग

Technical & Statistics Section

आवास कॉर्पोरेट पॉइंट, मकवाना लेन, अंधेरी-कुर्ला रोड, मरोळ, मरोल अंधेरी (पु.) मुंबई ४०० ०५९

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**F.No. AIRSCC/02-14/2019-20/ADMN (T)**

**Dated : 18.09.2020**

**PUBLIC NOTICE NO : 23/2020-21**

**Sub : Manufacturing and other operations in a Warehouse Regulations (MOOWR) and waiver of interest-changes in ICES-reg.**

Attention of Importers, Exporters and all stakeholders is invited to Advisory No. 33/2020-Customs dated 16.09.2020 issued by Directorate General of Systems and Data Management.

In this regard, please find enclosed herewith copy of the same for all concerned to comply with.

Difficulty, if any, faced in the implementation of the above said Advisory may be brought to the notice of the undersigned immediately.

*H. A. Shah*

(हितेश अ. शाह)

आयुक्त सीमाशुल्क

विशेष हवाई कार्गो आयुक्तालय,

मुंबई

Encl : As above.

Copy to:

1. The Chief Commissioner of Customs, Mumbai Zone-III.
2. The Commissioner of Customs, APSC, Mumbai Zone-III.
3. The Additional Commissioner of Customs, APSC, Mumbai Zone-III.
4. All DC/ACs, APSC, Mumbai Zone-III.
5. All Group 'B' officers of APSC.
6. BCBA.
7. GJEPC.
8. Trade Associations- as per mailing list.
9. Notice Board.
10. Office Copy.
11. Copy to Admin (Tech) for uploading on website.



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## Directorate General of Systems and Data Management

CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS

Dept. of Revenue, Ministry of Finance, Government of India

Date: Sep 16<sup>th</sup>, 2020

Advisory No: 33/2020

Category: Customs

Issued by: DGoS, ICES

### **Subject: Manufacturing and other operations in a Warehouse Regulations (MOOWR) and waiver of interest – Changes in ICES – reg.**

As per Section 61 of the Customs Act, 1962 no interest is leviable on Ex-Bond Bills of Entry filed for clearing the goods for home consumption from a Section 65 warehouse. In consonance with the same, following changes have been made in the ICES:

- 1. IEC – Warehousing Mapping:** For identifying the Warehouses which have been licensed for manufacturing activity under the MOOWR, an option has been given under the **ACB** i.e. AC (Bonds) **role** in **IEC-Warehouse Mapping** menu in order to enter the IEC and Warehouse Code for the purpose of mapping in the System once the license has been granted by the Principal Commissioner or Commissioner of Customs. This mapping will be used to validate the Bills of Entry filed with Sec 65 declaration.
- 2. Changes in the declaration of Ex-Bond Bill of Entry:** An updated BE message format has been uploaded on ICEGATE website ([https://icegate.gov.in/msg\\_guideline.html](https://icegate.gov.in/msg_guideline.html)). Changes have been made in the BE\_ITEM\_SW\_CTRL table of the BE. **Annexure 1** gives the field level details of these changes. This additional information pertains to Ex-Bond BEs filed for home clearance after manufacturing in the Sec 65 Warehouse and is required to be furnished for **every item in such Ex Bond BE**. Accordingly, items covered under Ex-Bond BE cleared from the particular Sec 65 Warehouse will attract no interest.
- 3. Re-crediting of WBE Ledger in case of Re-export:** In case of export of the resultant goods/finish products from the Sec 65 warehouse, option has been given under the **ACB role** menu to re-credit the Warehouse BE ledger by entering the concerned Shipping Bill details through **Exports details of WHBE option**.

The above changes will come into effect from 21.09.2020. Wide publicity may be given and trade may be suitably advised to refer to the new BE message format for filing the Bills of Entry w.e.f. 21.09.2020.



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**Directorate General of Systems and Data Management**  
**CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS**  
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**ANNEXURE 1 : Declaration in the BE\_ITEM\_SW\_CTRL table of the Bill of Entry**

Field Name	Declaration	Remarks
Ctrl_sln0	Control Serial No starting from 1	
Ctrl_cd	Fixed Value 'SEC65'	
Ctrl_loc	10-digit Warehouse code of the Sec 65 Warehouse	This warehouse code and the IEC in the BE will be validated with the IEC-Warehouse mapping entered in System by the jurisdictional Commissionerate
Ctrl_start_dt	Warehousing Date	
Ctrl_res_cd	GST Invoice No under which the finished products manufactured by using this item in the BE were cleared	Max 16 digits. In case the finished products were cleared under more than one invoices, Ctrl_sln0 can be used to give multiple records for multiple invoices
Ctrl_end_dt	GST Invoice Date	
Ctrl_res_txt	Goods Description of Finished Product	First 8 characters will be valid CTH code of finished product followed by a pipe delimiter ( ), then followed by Goods description
Ctrl_msr	Quantity of the finished product cleared under this Invoice	
Ctrl_uqc	Unit Quantity Code of the finished products	

**Amit Chandra Sunal**  
**Deputy Director, ICES**