

F. No. 484 / 03 / 2015 – LC (Pt 1)
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs

New Delhi, the 8th June 2016.

To,

All Principal Chief Commissioners Customs,
All Principal Chief Commissioners of Customs & Central Excise,
All Chief Commissioners of Customs,
All Chief Commissioners of Customs & Central Excise,
All Directors General, Chief Departmental Representative,
All Principal Commissioners of Customs,
All Principal Commissioners of Customs & Central Excise,
All Commissioners of Customs,
All Commissioners of Customs & Central Excise.

Sub: Maintenance of records in relation to warehoused goods in electronic form, filing of Returns and acknowledgement of receipt of goods.

Sir/Madam,

Regulation 11 of the Warehouse (Custody and Handling of Goods) Regulations, 2016 requires the licensee to maintain detailed records of the receipt, handling, storage and removal of goods into and from the warehouse and file monthly returns regarding the same.

2. Maintenance of records in relation to warehoused goods in digital form only:

(a) Every licensee shall maintain records of receipt, handling, storing and removal of the warehoused goods in the Form –A appended to this circular. While the information contained in the Form is mandatory, the licensee will be free to add any additional data fields, if so required for their commercial purposes.

(b) The data prescribed in the Form shall be stored electronically. All licensees are required to enter data accurately and immediately upon the goods being deposited in or removed from the warehouse. Similarly, all other activities prescribed in the regulations need to be recorded immediately. Such electronic records should be kept updated, accurate and complete and shall be available at the warehouse at all times and accessible to the Bond Officer or any other authorised officer for verification.

(c) The software for maintenance of electronic records must incorporate the feature of audit trail which means a secure, computer generated, time-stamped electronic record that allows for reconstruction of the course of events relating to the creation, modification, or deletion of an electronic record and includes actions at the record or system level, such as, attempts to access the system or delete or

modify a record.

3. Filing of returns in relation to warehoused goods:

(a) The Regulations also prescribe that,-

(i) a licensee shall file with the bond officer a monthly return of the receipt, storage, operations and removal of the goods in the warehouse, within ten days after the close of the month to which such return relates.

(ii) where the period specified in section 61 for warehousing of goods is expiring in a particular month, the licensee shall furnish such information to the bond officer on or before the 10th day of the month immediately preceding the month of such expiry.

(b) The monthly return to be filed by the assessee as per para 3 (a) (i) shall be filed in Form- A appended to this circular.

(c) The monthly return to be filed by the assessee as per para 3(a) (ii) shall be filed in Form- B appended to this circular.

(d) The aforesaid returns shall be filed with the Bond officer as paper copies.

4. Acknowledgement of the receipt of goods:

Upon receipt of the goods in a warehouse, the licensee shall, send an acknowledgement of such receipt,-

(i) in case goods are received from a customs station to the Assistant/Deputy Commissioner in charge of the Bond section at the Customs station of import and to his jurisdictional bond officer;

(ii) in case the goods are received from another warehouse, to the warehouse keeper in charge of the warehouse from where the goods have been received and to his jurisdictional bond officer.

5. Appointment of Authorized Signatory:

(a) The licensee has been entrusted with the responsibility of retaining copies of documents and causing the same to be delivered to the Bond officer/ proper officer. For the purpose of discharging these responsibilities, the licensee may appoint one or more employees as authorised signatories. The specimen signatures of such authorised signatories and the specimen impression of the stamp of the licensee to be affixed on the documents should be kept updated with the Bond officer at all times.

(b) The licensee shall also keep the Bond Officer intimated of the usual business hours of the warehouse and contact details including e-mail id of the warehouse keeper and authorised signatories.

6. Facilities:

(a) In view of the requirement in the regulations to maintain electronic records; retain photocopies of documents such as bills of entry, transport documents, Form for transfer of goods from a warehouse;

send acknowledgement of receipt of goods in the warehouse etc., the warehouse shall have facilities such as computer, photocopier, scanner and printer in the warehouse.

(b) The prescribed returns and acknowledgements etc shall be delivered through speed post or express courier or in person as is convenient to the licensee.

7. The above requirements of maintaining digital records shall be applicable from 14th May 2016. Thus the record of any goods received on or after 14th May 2016 shall be maintained as per the prescribed forms. There would however be no requirement of converting the manual records maintained upto 13.05.2016 to digital form and the records of the goods lying deposited in the warehouse till the 13th of May 2016 may continue to be maintained in the manner prescribed earlier.

8. Trade may be advised accordingly.

9. Difficulties if any should be brought to the notice of the Board.

10. Hindi version follows.

(Temsunaro Jamir)
Under Secretary to the Govt. of India.

