




भारत सरकार GOVERNMENT OF INDIA  
वित्त मंत्रालय MINISTRY OF FINANCE  
राजस्व विभाग DEPARTMENT OF REVENUE  
केन्द्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड  
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS  
सीमा शुल्क आयुक्त का कार्यालय  
OFFICE OF THE COMMISSIONER OF CUSTOMS  
सीमाशुल्क गृह, विल्लिंग्टन आईलैंड, कोच्चिन  
CUSTOM HOUSE, WILLINGDON ISLAND, COCHIN-682009  
Sevottam Compliant  An IS 15700 certified Custom House

Website: [www.cochincustoms.gov.in](http://www.cochincustoms.gov.in)  
E-mail: [commr@cochincustoms.gov.in](mailto:commr@cochincustoms.gov.in)

Control Room: 0484-2666422  
Fax: 0484-2668468  
Ph: 0484-2666861-64/774/776

**TRADE FACILITY NO: 11/2019**

**Sub: Manufacturing and other operations undertaken in bonded warehouses under section 65 of the Customs Act -Ease of doing business -Reg.**

\*\*\*\*\*

Kind attention of the Exporters, Importers, Customs Brokers, Trade partners, Stake holders are invited to the CBIC Circular No:38/2018 dated 18.10.2018 on the above subject.

The salient features of the changes are as follows:-

- a. A single and decentralized authority (jurisdictional Commissioner of Customs) for granting requisite approvals.
- b. No geographical limitations on where units can be set up.
- c. Import of capital goods and inputs without payment of duty.
- d. Resultant can be exported or cleared for domestic consumption. In case of Exports no duties payable on the imported inputs or on the exported goods (zero dated)
- e. Duty payment required only when the imported goods or the resultant goods are cleared to domestic tariff area (DTA).
- f. No limit on export or domestic clearance.
- g. No mandatory minimum NFE threshold or export obligation.
- h. A single digitalized account has been prescribed for encouraging compliance and regulatory consistency.

As per the direction of the CBIC, it has been decided to conduct outreach programmes and Nodal officers have been appointed under the jurisdiction of this Commissionerate vide Public Notice No:13/2019 dated 21.05.2019.

Accordingly all stake holders interested are requested to make full use of the provisions. The stake holders such as EOUs, SEZ Units and other Public sector undertakings like, Cochin Shipyard are requested to submit their feedback to the Nodal officer.

Difficulties if any on implementation of the above procedure may be brought to the notice of the undersigned.

*Sumit Kumar*  
(Sumit Kumar, IRS) 24/5/19  
Commissioner

F.No.S.65/03/2019-20-CCU-Cus  
Dated: 24.05.2019

Copy submitted to:

The Chief Commissioner of Customs, Central Excise, Central Taxes,  
Thiruvananthpuram Zone.

Copy to:

1. Joint Commissioner
2. Commissioner file/Notice Board/EDI for uploading
3. All DCs/ACs/Sections/CFS/PAD/CSL/SEZ/CSEZ
4. The Cochin Customs Brokers Association, W-Island, Cochin.

