

भारत सरकार GOVERNMENT OF INDIA



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राजस्व विभाग DEPARTMENT OF REVENUE  
केन्द्रीय अप्रत्यक्ष कर और सीमा शुल्क बोर्ड  
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### Trade Notice No. 16/2020

**Subject: Manufacturing and other operations in a Warehouse Regulations (MOOWR) and waiver of interest – Changes in ICES as per ICES Advisory 33/2020 – reg.**

Kind attention of Importers/Customs Brokers is brought to recent changes made in ICES which has been communicated vide the Advisory mentioned above.

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, the 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/finished 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.**

**मो. यूसफ़ MOHD. YOUSAF**  
**आयुक्त COMMISSIONER**

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The Chief Commissioner of Central Tax, Central Excise and Customs

**Annexure 1: Declaration in the BE\_ITEM\_SW\_CTRL table of the Bill of Entry**

<b>Field Name</b>	<b>Declaration</b>	<b>Remarks</b>
Ctrl_slno	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_slno 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	