

Government of India  
Ministry of Commerce & Industry  
Department of Commerce

No.C.3/21/2009-SEZ

Dated the 10<sup>th</sup> August, 2010

To

All Development Commissioners

**Sub: Procedure regarding removal of goods to bonded warehouse under Rule 46(13) of SEZ Rules, 2006 – reg.**

Sir

I am directed to say that representations have been received in the Department seeking clarification on procedure for removal of goods to Bonded Warehouse under Rule 46(13) of SEZ Rules, 2006. The matter has been examined in consultation with Directorate General of Export Promotion, Department of Revenue and the following procedure is prescribed for removal of goods to bonded warehouse:

- i) The Unit shall file yellow Bill of Entry(YBE) to SEZ Customs with copy of invoice, packing list etc. besides Space Utilisation/Availability Certificate from the Customs Officer – in –charge of the bonded warehouse.
- ii) The goods will move from SEZ to the bonded warehouse on the strength of fifth copy of YBE containing the SEZ Customs report regarding verification marks, numbers etc.
- iii) The Customs officer in charge of the bonded warehouse will retain the fifth copy of the YBE for his record and issue re-warehousing certificate for the goods received.
- iv) The SEZ unit shall submit the said re-warehousing certificate immediately to SEZ Customs.
- v) If the SEZ unit fails to submit the re-warehousing certificate within 45 days from the date of clearance of the goods from the Zone, the SEZ Customs shall initiate appropriate action to realize duty and interest on the goods in question.

Yours faithfully



(T Srinidhi)  
Director