



सीमाशुल्क, केंद्रीय उत्पाद शुल्क एवं सेवाकर आयुक्त का कार्यालय  
OFFICE OF THE COMMISSIONER OF CUSTOMS, CENTRAL EXCISE & SERVICE TAX  
हैदराबाद 1 आयुक्तालय HYDERABAD-1 COMMISSIONERATE  
केंद्रीय शुल्क भवन, एल बी स्टेडियम रोड, बशीर बाग, हैदराबाद-500 004  
KENDRIYA SHULK BHAVAN, L.B.STAUIUM ROAD, BASHEER BAGH, HYDERABAD 500 004.  
☎ - 040-23212072 (Telefax)

स्थाई आदेश STANDING ORDER No.01/2013

दिनांक Date : 05.02.2013

विषय: निजी बॉडेड वेयर हाउसेस में संवेदनशील वस्तुओं के भंडारण के लिए केंद्र/राज्य सरकारों द्वारा सुरक्षा/बैंक गारंटी देने से छूट की अनुमति-संबन्धित।

**Sub:- Grant of exemption from furnishing Security/ Bank guarantee by Central/State Government Undertakings for storing sensitive goods in Private bonded warehouses- Reg.**

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उपरोक्त विषय पर बोर्ड की फाइल F.No.473/16/2012-LC में परिपत्र सं 26/2012-Customs, दिनांक 10.09.2012 की प्रतिलिपि सूचना, मार्गदर्शन और आवश्यक कार्यवाही हेतु संप्रेषित की जाती हैं।

Copy of the Circular No.26/2012-Customs, dated 10.09.2012, issued in Board's file F.No.473/16/2012-LC, on the above subject is communicated herewith for information, guidance and necessary action.

02. इस सम्प्रेषण की विषय-वस्तु को सख्त अनुपालना के लिए नोट किया जाए और सभी संबंधितों की जानकारी में लाया जाए।

Contents of the communication may be noted for strict compliance and brought to the notice of all the concerned officers.

अनु. Encl: यथोपरि As above

  
(संजय राठी SANJAY RATHI)  
अपर आयुक्त (तक.)  
ADDITIONAL COMMISSIONER (Tech.,)

वितरण सूची- II के अनुसार As per Distribution List- II

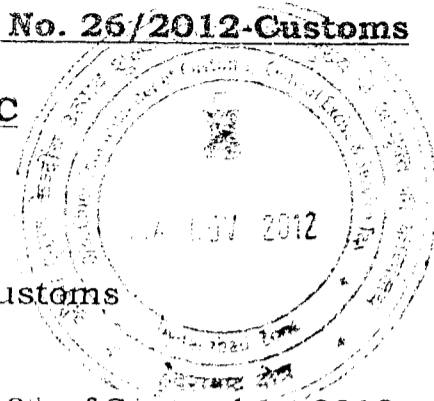
(फाइल सं. C.No.IV/16/22/2012-Tech.II/Hyd.I से जारी)  
(Issued from File C.No.IV/16/22/2012-Tech.II/Hyd.I)  
प्राधिकारी Authority: F.No.473/16/2012-LC.

By No	2720/2012
Date	27/11/2012

**Circular No. 26/2012-Customs**

**F. No. 473/16/2012-LC**

Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise and Customs



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New Delhi, the 10<sup>th</sup> of September, 2012

To,

All Chief Commissioners of Central Excise & Customs  
All Chief Commissioners of Central Excise  
All Chief Commissioners of Customs  
All Chief Commissioners of Customs (Preventive)  
The Director General of Revenue Intelligence/Central Excise  
Intelligence/Systems and Data Management/Export Promotion  
/Safeguards/Audit  
The Chief Departmental Representative (CESTAT), Delhi

**Subject: Grant of exemption from furnishing Security/Bank guarantee by Central/State Government Undertakings for storing sensitive goods in private bonded warehouses - regarding.**

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Reference is invited to Circular No. 99/95-Customs dated September 20, 1995 (issued from file F. No. 473/61/94-LC) laying down the procedure for licensing of Private Bonded Warehouses under Section 58 of the Customs Act, 1962. Paragraph 3 (viii) of the Circular stipulates *inter alia*, that **"In respect of individual consignments to be warehoused, the licencees are to give a double duty bond as required under the law. In respect of sensitive goods we may take a cash deposit or bank guarantee equal to 25% of the duty liability (effective duty foregone) for each consignments"**. In this connection, a reference has been received from M/s. India Tourism Development Corporation Limited, a Government of India Undertaking, seeking exemption from furnishing Bank guarantee for storing sensitive goods in duty free shops operated by them.

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2. The matter has been examined in the Board. As a measure of relaxation to the Central/State Government Undertakings, as has been done in case of relaxation of requirement of Bank guarantee/security for Custodians of Sea Ports and Air Cargo Complexes/ICDs/CFSs (Circular No. 34/02-Customs dated June 26, 2002 and Circular No. 13/02-Customs dated February 22, 2002 refers), it is clarified that all Central and State Public Sector Undertakings shall be exempt from furnishing Bank guarantee or other form of security for storing sensitive goods in the duty free shops operated by them. The execution of a double duty bond and other requirements stipulated under Circular No. 99/95-Customs dated September 20, 1995 would, however, remain.
3. Publicity to this Circular may be given by way of issuance of public notice and standing order.
4. Difficulties, if any, faced in the implementation of this circular, may be immediately brought to the notice of the Board.
5. Please acknowledge receipt.
6. Hindi version follows.

Yours faithfully,

  
(M. Satish Kumar Reddy)  
Director (ICD)

Copy (Hindi)