



**IS15700:2005 Cft No.SQ/L-6000159**



भारत सरकार GOVERNMENT OF INDIA  
वित्त मंत्रालय MINISTRY OF FINANCE  
राजस्व विभाग DEPARTMENT OF REVENUE

आयुक्त सीमा शुल्क का कार्यालय, चेन्नई - III OFFICE OF THE COMMISSIONER OF CUSTOMS, CHENNAI-III  
सीमा शुल्क गृह, 60, राजाजी सालै, चेन्नई - 600001 CUSTOMS HOUSE, 60, RAJAJI SALAI, CHENNAI - 600001  
दूरभाष: 044 25254257, फैक्स: 044 25242425 Phone: 044 25254257, Fax: 044 25242425

फा.सं.एस.S. Misc. 240/2019-बंधपत्र. चे-III  
F.No.S. Misc. 240/2019 -Bonds. Ch-III

दिनांक/Dated: .08.2019

To

Joint Commissioner of Customs (ICD),  
Chennai -II,  
Custom House,  
Chennai-600001.



**Sub:** Prescribing the manner of application and procedure to be followed under Section 65 of the Customs Act, 1962 (Section 65 amendment and its advantages) – Details of Nodal Officer – reg

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Please refer to the D.O. letter in F. No. 484/03/2015-LC dated 17.05.2019 received from Shri. Pranab Kumar Das, Chairman, CBIC, New Delhi on the above subject. (copy enclosed)

In this regard, a Public Notice No. 56/2019 has been issued by the Commissioner of Customs, Chennai -III highlighting the salient features of changes made in Section 65 for wide publicity. In this regard, Assistant Commissioner of Customs (Warehousing), Chennai - III has been appointed as nodal officer upon the recommendation of Principal Commissioner of Customs, Chennai -III whose details are as given below:

Name – Shri. V. D. Dhirender Sudev  
E-mail – v.d.dhirendrsudev.gov.in  
Employee Code – 8977  
Mobile Number – 9448041594.

This is for your information.

Joint Commissioner of Customs  
Chennai -III (Bonds).

Encl : As above.

Copy to

1. Asst Commissioner, CCO
2. EDI section – for uploading in website.



*AD (120)*  
*for sept circulation to all custom hq's*

प्रणव कुं दास  
अध्यक्ष  
Pranab K. Das  
Chairman



भारत सरकार  
वित्त मंत्रालय  
राजस्व विभाग  
केन्द्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड  
नार्थ ब्लॉक, नई दिल्ली-110 001  
Government of India  
Ministry of Finance  
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North Block, New Delhi - 110 001  
Tel. : +91-11-23092849, Fax : +91-11-23092890  
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D. O. F. No. 484/03/2015-LC  
17<sup>th</sup> May, 2019

Dear *Colleagues*,

As you are aware, Board has issued Circular 38/2018 Customs dated 18.10.2018 prescribing the manner of application and procedure to be followed under Section 65 of the Customs Act, 1962, for manufacturing or carrying out other operations in a bonded warehouse. *APP 4*

2. I am highlighting below the salient features of the changes -

- i. A single and decentralized authority (jurisdictional Commissioner of Customs) for granting requisite approvals.
- ii. No geographical limitations on where units can be set up.
- iii. Import of capital goods and inputs without payment of duty.
- iv. Resultant goods 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 rated)
- v. Duty payment required only when the imported goods or the resultant goods are cleared to domestic tariff area (DTA).
- vi. No limit on export or domestic clearance.
- vii. No mandatory minimum NFE threshold or export obligation.
- viii. A single digitalized account has been prescribed for encouraging compliance and regulatory consistency.

3. Board intends to give wide publicity to this provision and benefits using various media. You are also requested to conduct outreach programmes in this regard and nominate a nodal officer in each Commissionerate in your jurisdiction, who will function as the single point of contact for entities applying to operate under the provision. The details of the nodal officer may be informed to Joint Commissioner (ICD), CBIC and also placed on your website within a week.

4. The provisions contained in the said Circular can play a critical role in promoting investments in India and in enhancing ease of doing business. It can enable the 'Make in India' program, encourage exports, create hubs for electronics assembly, repair & refurbishment operations and facilitate global e-commerce re-distribution hubs etc. We are also separately taking up the matter with Department for Promotion of Industry and Internal Trade, Ministry of Commerce for creating better synergy in achieving the desired result.

5. Please acknowledge the receipt of this letter. The acknowledgement may please be sent by mail to Jt. Commissioner (ICD), CBIC [email: [jticed-cbec@nic.in](mailto:jticed-cbec@nic.in)].

With *warm regards*

Yours *Sincerely*  
*[Signature]*  
(Pranab Kumar Das)

To,  
All Principal Chief Commissioners/Chief Commissioners of Customs