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GOVERNMENT OF INDIA MINISTRY OF FINANCE DEPARTMENT OF REVENUE (CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)

Notification No. 11/2025-CUSTOMS (N.T.)

New Delhi, the 17th February, 2025.

- G.S.R..... (E) In exercise of the powers conferred by section 157 read with section 143AA of the Customs Act, 1962 (52 of 1962), the Central Board of Indirect Taxes and Customs, for the purposes of facilitation of trade, hereby makes the following regulations, namely:-
- 1. **Short title and commencement.-** (1) These regulations may be called the Customs (On Arrival Movement for Storage and Clearance at Authorised Importer Premises) Regulations, 2025.
- (2) They shall come into force with effect from the date to be notified.
- 2. **Definitions.** (1) In these regulations, unless the context otherwise requires,-
 - (a) "Act" means the Customs Act, 1962 (52 of 1962);
 - (b) "Authorised Importer" means the importer authorised under regulation 4;
 - (c) "Authorised Importer Premises" means the designated place authorised for storage of imported goods before clearance or removal under regulation 4;
 - (d) "Clearance at Authorised Importer Premises" includes movement of imported goods of Authorised Importer from port to the Authorised Importer Premises, storage, examination, clearance or removal thereof.
 - (e) "Form" means the Form annexed to these regulations.
- (2) The words and expressions used herein and not defined in these regulations shall have the same meanings as assigned to them in the Act or notifications issued thereunder.

- 3. **Application.-** These regulations shall apply to
 - (a) importers satisfying the following conditions, namely:-
 - (i) importer is recognised as Authorised Economic Operator under Tier II or Tier III status;
 - (ii) designated place demarcated within already licenced warehouse under section 58 or under section 58A of the Act;
 - (iii) licenced bonded warehouse where designated place is demarcated has permission under section 65 of the Act; and
 - (iv) the resultant goods pertain to goods classified under headings 8517-8548;
 - (b) such imported goods only, where no order is made under section 47 or section 60 of the Act and the importer is intending to avail clearance at Authorised Importer Premises.
- 4. **Registration.-** (1) Subject to regulation 3, the importer who intends to avail the facility of clearance at Authorised Importer Premises, shall make an application before the Commissioner of Customs having jurisdiction to issue licence under sections 58 or 58A of the Act, seeking to avail the facility of clearance at Authorised Importer Premises in the Form annexed to these regulations.
- (2) The Commissioner shall get the Authorised Importer Premises verified within seven days.
- (3) On the basis of verification under sub-regulation (2), the Commissioner shall decide the application within seven days and communicate to the applicant;

Provided that where the verification or information provided by the importer is insufficient to decide the application, the Commissioner of Customs may provide further period of fifteen days to importer for making it sufficient to decide the application.

Note: Any reference to the Commissioner of Customs shall also include a reference to the Principal Commissioner of Customs.

- 5. **Declaration of intent to avail the facility.-** The Authorised importer shall declare his intent in the Bill of Entry under section 46 of the Act along with the details of Authorised Importer Premises.
- **6.** Grant of automated permission to avail this facility.- (1) On arrival of the goods and completion of the electronic process relating to goods covered in the Bill of Entry including

reconciliation with the arrival manifest, an-automated permission for storage at the Authorised Importer Premises shall be granted by the Customs Automated System;

Provided that the above said permission shall not be available in the following situations, namely:-

- (a) goods are selected for scanning and found suspicious after scanning; or
- (b) no-objection is pending from any Government agency; or
- (c) release is kept on hold based on specific intelligence.
- (2) The decision regarding permission to avail this facility shall be made available to the importer electronically.
- 7. **Movement, Storage and Clearance or Removal.-** (1) On grant of permission under regulation 6, the importer may move the goods to his Authorised Importer Premises under bond after affixing secured seal as specified by the Commissioner of Customs having jurisdiction over Authorised Importer Premises;

Provided that the Commissioner of Customs may having regard to the nature of goods or manner of transport, permit movement of such goods without affixing the secured seal.

- (2) On arrival, the bond officer having jurisdiction over the Bonded warehouse of the Authorised Importer Premises may examine the goods, if required in accordance with examination order and provide report to the Port of Import electronically.
- (3) Importer may submit any documents or respond to the query, if required during clearance or removal at the Authorised Importer premises.
- (4) On completion of the formalities including examination, the goods may be cleared for home consumption under section 47 of the Act or permitted to be removed for warehousing under section 60 of the Act by the proper officer at the Port of Import.

8. **Obligation of the Authorised Importer.-** The Authorised Importer shall –

- (a) provide continuity bond for custody of the goods during the movement;
- (b) move the goods under his custody and inform the bond officer regarding the arrival of the goods at the Authorised Importer Premise;

(c) provide for safe storage of the goods and to facilitate handling and examination at

the expense of the authorised importer;

(d) ensure that goods are cleared or removed within fifteen days of permission granted

under regulation 6;

Provided that the said period of fifteen days may be further extended by the Commissioner of Customs having jurisdiction over the bonded warehouse, if sufficient reason is shown that the causes for not conforming to the time period were

beyond the importer's control;

(e) maintain records of receipt, handling, storing and removal of goods into or from

the Authorised Importer Premises, as the case may be, and produce the same to the

bond officer, as and when required; and

(f) abide by all the provisions of the Act and rules, regulations, notifications and

orders issued thereunder.

9. Suspension of the facility.- The Commissioner of Customs, may suspend or revoke the

authorisation granted under regulation 4, if any other conditions are not met or no longer

valid after observance of due process of law.

10. **Penalty.-** If an Authorised Importer or any person contravenes any of the provisions of

these regulations or abets such contravention or fails to comply with any of the provisions of

these regulations, he shall be liable to penalty to an extent specified under clause(ii) of sub-

section (2) of section 158 without prejudice to any other action which may be taken under the

Act, rules or regulations made thereunder or under any other law for the time being in force.

11. Power to relax.- The Board having regard to the nature of the goods, their manner of

transport or storage, may by order exempt a class of goods from any of the provisions of

these regulations subject to such conditions specified therein.

[F. No. 450/10/2016-Cus IV(Pt.)]

(Sanjeet Kumar)

Under Secretary to Government of India

FORM

[See regulation 4(1)]

Application for Authorised Importer

To,	
The Principal Commissioner/ Commissioner	•,
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Details of Authorised Importer	
1. Name of the Importer	:
2. IEC of the Importer	:
3. Registered Address	:
Authorised Economic Operator Details	
4. Authorised Economic Operator Number	
5. Authorised Economic Operator Status	:
6. Validity of Authorised Economic	:
Operator Status	
Details of designated place:	
7. Warehouse Code	:
8. Warehouse Address	:
9. Facility, equipment available	:
Resultant Goods for which this facility is ava	ailed
10. List of Goods to be manufactured	 Goods description, CTH (4 Digit) and sector : Goods description, CTH (4 Digit) and sector :
Nodal Person (senior management official):	
11. Name of the nodal person	:
12. Designation	:
13. Phone No.	:
14. Mobile No.	:
15. Fax No.	:
16. E-mail address	<u>;</u>
	Signature:
Date:	Full Name:
Place:	Designation: