

**OFFICE OF THE COMMISSIONER OF CUSTOMS (I)**

**JAWAHARLAL NEHRU CUSTOM HOUSE,**

**NHAVA SHEVA, DIST. RAIGAD, MAHARASHTRA**

F.No. S/6-Gen-3548/05 Bond/JCH

Dated .03.2006

**Facility Notice No. 25 /2006**

**(Referred / amended vide P.N.No. [52/2006](#), [53/2006](#), [60/2009](#))**

**Subject: Extension of Warehousing Period reg.**

Attention is invited to Section 61 of the Customs Act, 1962. Goods may remain in a warehouse for a period of one year. The Commissioner may extend the period of warehousing by 6 months. Further extensions can be granted by the Chief Commissioner of Customs.

2. The applications for extension must be submitted at least fifteen days before the expiry of the warehousing period allowed.

3. Requests shall be considered if the goods are not likely to deteriorate during the extended period. Goods if deemed necessary may be got tested to ensure quality and fitness before granting extension.

4. At each stage of extension, applicants should pay the interest accrued for the preceding period, when applying. Such interest paid will be adjusted against the interest finally payable. However, in the case of goods on which no duty would be payable, subject to their specific use/ disposal, demand for interest shall be raised when due but shall not be enforced if the purpose of import is fulfilled. If fulfilled, the interest may be waived.

5. The aim is to encourage early clearances and to reduce pending inventories in the warehouses. Extension shall normally be granted only in deserving cases where the goods have to be kept in the warehouse under circumstances beyond the control of the importer viz. closure of factory due to strike, lock out, natural calamities. Mere financial constraints shall not be considered as adequate ground for granting extension.

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6. Application for further extension (beyond the first 6 months) shall be considered for a period of only 3 months at a time.

7. a) Applications for extension must be filed before expiry of the period allowed. Otherwise, on expiry of this period the goods are deemed to be removed from the warehouse with all consequential statutory liabilities.

b) However, in exceptional cases, extensions may be considered after the expiry of initial/extended warehousing period. The nature of the commodity, licensing aspects, rate of duties, particularly, whether the same results in loss of revenue to government shall be conditions governing the exercise of this discretion.

c) In case of re-export of goods, the warehousing period should first be extended to ensure that goods are within the permitted period of warehousing. Such applications for extension shall be considered if such goods comply with all relevant rules and regulations for export.

**(NAJIB SHAH)**

**COMMISSIONER OF CUSTOMS (IMPORT)**

JNCH.

Copy to:

- 1) All Departments.
- 2) All concerned officers.