

	<p style="text-align: center;">सीमाशुल्क प्र. आयुक्तकाकार्यालय (न्हावाशेवा-I) OFFICE OF THE PR. COMMISSIONER OF CUSTOMS (NS-I) आयातबंध अनुभाग /IMPORT BOND SECTION/ सीC - 304 जवाहरलाल नेहरूसीमाशुल्क भवन /JAWAHARLAL NEHRU CUSTOM HOUSE न्हावाशेवा, तालुका उरण/NHAVA SHEVA, TALUKA - URAN जिला रायगड/ DISTRICT - RAIGAD - 400707</p>
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F.No. CUS/BDWH/MISC/1358/2024-Bond-O/o-Commr.-CUS-Nhava Sheva I

Date- 14.11.2025

DIN- 20251178NW0000000A10

Public Notice No. 85 /2025**Subject: Warehousing module- directions regarding registration return filing and error rectification.**

Attention of all the warehouse owners of Public, Private and Special Bonded Warehouse. Importers/Exporters, Custom Brokers, Trade and all stakeholders concerned is invited to CBIC's Circular No. 19/2024-Customs dated 30.09.2024 and Public Notice No. 93/2024 dated 24.10.2024 issued by JNCH on subject "Digitization of Customs Bonded Warehouse procedures relating to obtaining Warehouse Licenses, Bond to Bond Movement of warehoused goods and uploading of Monthly returns."

2. In this regard, to streamline the Digitization process of the Warehouse processes and better compliance of the laws and procedure, all stakeholders may kindly ensure that all active warehouses are on-boarded/registered, all new registration are processed online on the ICEGATE portal, all Warehouse to Warehouse movement are carried out electronically through ICEGATE portal and Monthly returns filed digitally.

3. Registration of Warehouses:

3.1 All active warehouses are required to be on-boarded/registered on the module as per said Circular. It is, therefore, required that every active warehouse licensee filed the application and is on-boarded registered on the Warehouse Module of the ICEGATE Portal. Further, all new warehouse registrations must henceforth be filed & processed only through ICEGATE portal.

4. Filing of Monthly Returns:

4.1 Regulation 11 of the Warehouse (Custody and Handling of Goods) Regulations 2016 requires a licensee to file monthly returns. Board vide Circular No. 25/2016-Customs dated 08.06.2016 as amended by Circular No. 04/2023-Customs dated 21.02.2023, has prescribed filing of two monthly returns by licensees as per Form A and Form B:

- (i) Form-A: a return with information on the receipt, storage, operations and removal of goods in the month.
- (ii) Form-B: a return with information on the warehoused goods for which the specified warehousing period is expiring in the month.

4.2 The Warehouse module enables uploading scanned copies (in PDF format) of these Monthly Returns on ICEGATE. Also, corresponding officers would be able to download these scanned documents for necessary action at their end. The Warehouse owner/authorized representatives should carefully file the details in their monthly return so

as to enable proper reconciliation of warehoused goods. Monthly Return is a mandatory document needs to be filed by each warehouse.

4.3 Trade, Warehouse licensee / authorized signatory must ensure that the above two monthly returns are mandatorily filed online on the Warehouse module of ICEGATE portal. In case, where there is lapse in filing of return, necessary action may be initiated as prescribed under the Law and procedure.

5. Warehouse to Warehouse Movements

5.1 The module has been introduced to track and keep record of any material imported under an into-bond Bill of Entry including its current location and ownership details through the successive transfers to different warehouses and / or owners. It also ensures monitoring of goods flowing into and out of a warehouse in precise terms, thus facilitating filing and processing of monthly returns.

5.2 It is informed that the system has been enhanced to permit ex-bonding from a warehouse only if sufficient goods are available in the ledger maintained for that IEC at the concerned warehouse. This modification has been made applicable to all into-bond Bills of Entry on or after 01.09.2025. This ensures that a ledger is maintained at that warehouse for each movement of goods at every warehouse in the system. At the time of ex-bonding, ICES will debit only from the ledger maintained at that warehouse for the IEC carrying out the ex-bonding.

5.3 Consequently, every movement (viz. Ownership transfer within warehouse or warehouse-to-warehouse transfer or both) must be carried out electronically through the ICEGATE portal. Trade, Importer/Exporter, Customs Brokers, Warehouse licensees and all other stakeholders are hereby informed that new validations have been made effective from 01.09.2025 and no manual permission would be granted for bond to bond movement for into bond Bill of entry. **In cases of exigency requiring manual permissions, these would be granted only with the written approval of the Commissioner with a communication to Pr. ADG ICEGATE, (Systems) to regularize it electronically to maintain accountal integrity.**

5.4 Analysis of warehouse-to-warehouse movements has revealed recurring errors arising primarily from manual transfers without approvals in the ICEGATE module leading to missing digital imprint on the system. These errors have caused mismatches and blocked subsequent operations. The common errors, described in details, are as under:-

Error 70: Goods transferred manually between warehouses without digital entries in ICEGATE.

Reason: This error occurs when stock was transferred manually from the original custom bonded warehouse to another custom bonded warehouse (change in warehouse with no change in ownership), before online module launch. When importers try to raise the transaction via online module, it is getting rejected as system is not able to identify the inventory in the current warehouse location.

Error 71: Insufficient balance in the warehouse ledger when debit is attempted.

Reason: This error occurs in case of a bond-to-bond movement, when both the seller and buyer of goods have done the transaction online, but as the online module was not implemented at the buyer location, the buyer filed bill of entry manually and approved by local field officers without completing above transaction and stocks got debited from master Bill of entry. So, in this case, the system blocks two sets of stocks - one is filed by the buyer, and another is soft block done at back end due to online transaction not completed at first stage.

Error 137: Manifestation of Error 71 at the stage of ex-bonding

Reason:-The seller is not able to file ex-bond Bill of entry because of less quantity in the corresponding bill of entry (resulting due to error 71 and legacy issues)

5.5 For such past error cases (where into Bill of Entry date is prior to 01.09.2025) facility would be extended to allow manual clearance to ensure that genuine warehouse movements including Ex-Bonding B2B requests are processed smoothly and not delayed on account of discrepancies that have occurred because of above errors.

To resolve the issues arising of above mentioned errors, a checklist of documents are required to be submitted from the trades which includes:-

- a) Screenshot of Error relating to particular Tracking ID.**
- b) Duly certified Warehouse ledger being maintained by the licensee in respect of concerned Bill of Entry.**
- c) Stock statement (as on date) being maintained by the Licensee in respect of concerned Bill of Entry.**
- d) Annexure/Form [as prescribed under regulation 3 of Warehoused Goods (Removal) Regulations, 2016] with mentioning of particular Tracking ID thereon.**
- e) Any other relevant document, as deemed necessary.**

6. Difficulty, if any, experienced in following the above procedure/implementation may be brought to the notice of the undersigned.

Yashodhan A. Wanage
Pr. Commissioner of Customs, NS- I

Copy to:-

- 1. DC EDI, JNCH for uploading on JNCH Website.
- 2. All Concerned.