

Directorate General of Systems and Data Management

CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS

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Category: Customs

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Subject: Movement of Goods between SEZ and Warehouse under Customs Automated System

Reference is invited to introduction of Custom Automated System at SEZ locations. In this regard, system has been enhanced to allow movement of goods from SEZ locations to Warehouse and vice versa.

The procedure to be followed is detailed below:

A. Movement of Goods from SEZ to warehouse:

Under this functionality, the following steps are to be undertaken -

1. The Domestic Tariff Area (DTA) entity or the SEZ unit on behalf of the DTA entity, shall file the Bill of Entry (BE) in SEZ with
 - a. BE Type": W and
 - b. Importer Type "T/M".
 - "T" - for clearing goods,
 - "M" - for clearing goods after manufacturing.

Details of 'Z' type BE and the warehouse code shall be declared at the time of filing the BE (in the Single Window table).

2. No IGM details shall be required, and no duty payment shall be applicable.

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3. Details of the Triple duty bond (Warehouse Bond) of the DTA entity to be declared in the BE.
4. On submission of the BE, the SEZ quantity shall be debited from the SEZ ledger.
5. On Assessment, the Triple Duty Bond of the DTA unit shall be debited.
6. After Out of Charge by the Specified officer, a corresponding credit shall be created in the Warehouse ledger for this BE against the DTA unit and the SEZ unit's bond shall be credited.

B. Movement of Goods from Warehouse (WH) to SEZ:

Under this functionality, the following steps are to be undertaken -

1. The SEZ unit shall file a "Z" type Bill of entry with "W" as the importer type.
2. Details of 'W' type BE, vide which goods were transferred from SEZ to CBW (Custom Bonded Warehouse), and the warehouse code shall be declared at the time of filing the BE (in the SW table).
3. No IGM details shall be required, and no duty payment shall be applicable.
4. On submission of the BE, the quantity shall be debited from the warehouse ledger.
5. The Bill of Entry will be assessed by Specified Officer and the SEZ Bond will be debited after assessment.
6. The DTA unit will file Ex bond shipping Bill (SB) & mention the above Z type BE in that. Customs officer will grant LEO.

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7. Once the goods reach SEZ premises, goods registration will be done by the SEZ officer.
8. After Goods registration, OOC will be granted to the linked Z type BE and the SEZ with be credited with the quantity of Goods in the ledger.