



Directorate General of Systems and Data Management
CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS

Section - 49

On ICEGATE 2.0

USER MANUAL

Version 1.01

Date:29-04-2026

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CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS

1 Getting Started.

Welcome to the ICEGATE 2.0 user manual for Section 49 functionality. This manual provides a detailed overview of all features available under this functionality, including step-by-step guidance for submitting applications, tracking request status, handling queries, and managing extended storage period requests through the Section 49 form on the ICEGATE 2.0 portal.

2 Brief about User Manual.

This user manual is intended to guide members of the public through a step-by-step process for completing the Section 49 form using the online services available on the ICEGATE 2.0 portal.

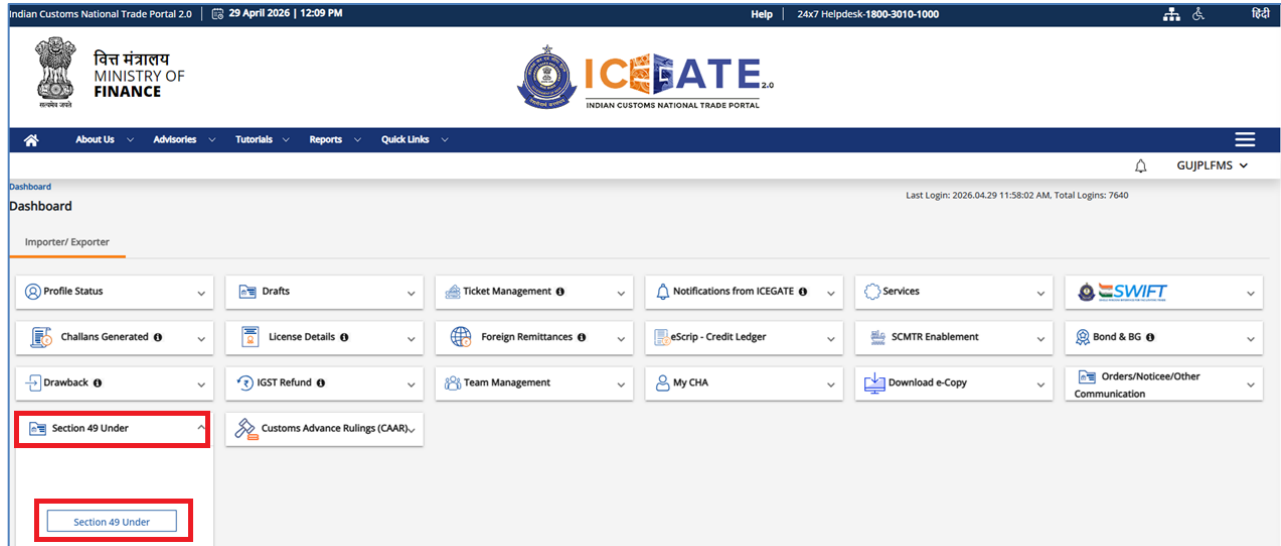
3 Overview.

Section 49 provides facilities for importers, who are unable to clear imported goods within the stipulated time period, to temporarily store such goods under Customs control for an extended period of time.

This document will capture all the steps involved in filling out the Section 49 web form, during which users will be required to provide minimal details. Upon completion of the process, users will be able to view a system-generated Request ID for future reference.

4 Workflow of Section 49 Application

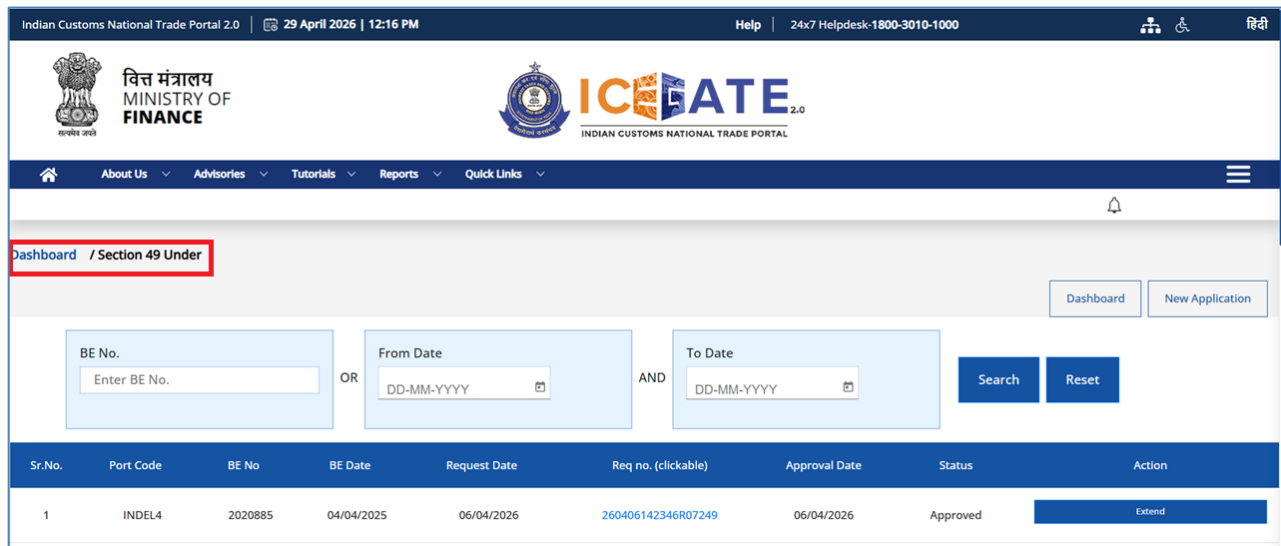
The user will log in to the ICEGATE portal and, from the dashboard, navigate to the 'Section 49 Under' option available under the 'Services' widget, as shown on the screen below.



The screenshot shows the ICEGATE user dashboard. The user is logged in as 'GUJPLFMS'. The dashboard includes a navigation menu with options like 'About Us', 'Advisories', 'Tutorials', 'Reports', and 'Quick Links'. A grid of service widgets is displayed, with 'Section 49 Under' highlighted in a red box. Below the grid, there is a search bar for 'Section 49 Under' also highlighted in a red box.

4.1 User Dashboard - Section 49

Upon selecting the 'Section 49 Under' option, the system redirects the user to the dashboard, where existing applications can be viewed and searched using BE No. or date range.



The screenshot shows the 'Section 49 Under' dashboard. It features search filters for 'BE No.', 'From Date', and 'To Date', along with 'Search' and 'Reset' buttons. Below the filters is a table of applications with the following data:

Sr.No.	Port Code	BE No.	BE Date	Request Date	Req no. (clickable)	Approval Date	Status	Action
1	INDEL4	2020885	04/04/2025	06/04/2026	260406142346R07249	06/04/2026	Approved	Extend

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BE No. OR From Date AND To Date

Sr.No.	Port Code	BE No	BE Date	Request Date	Req no. (clickable)	Approval Date	Status	Action
1	INDEL4	2020885	04/04/2025	06/04/2026	260406142346R07249	06/04/2026	Approved	<input type="button" value="Extend"/>
2	INDEL4	2020626	17/03/2025	06/04/2026	260406164514R90808	07/04/2026	Approved	<input type="button" value="Extend"/>
3	INDEL4	2021265	05/05/2025	06/04/2026	260406171440R12534		Query Raised	<input type="button" value="Reply"/>
4	INDEL4	2020265	07/02/2025	06/04/2026	260406173312R05184	27/04/2026	Approved	<input type="button" value="Extend"/>

4.2 Request for New Application

The user can initiate a fresh request by clicking on the “New Application” button, as highlighted in the screen below

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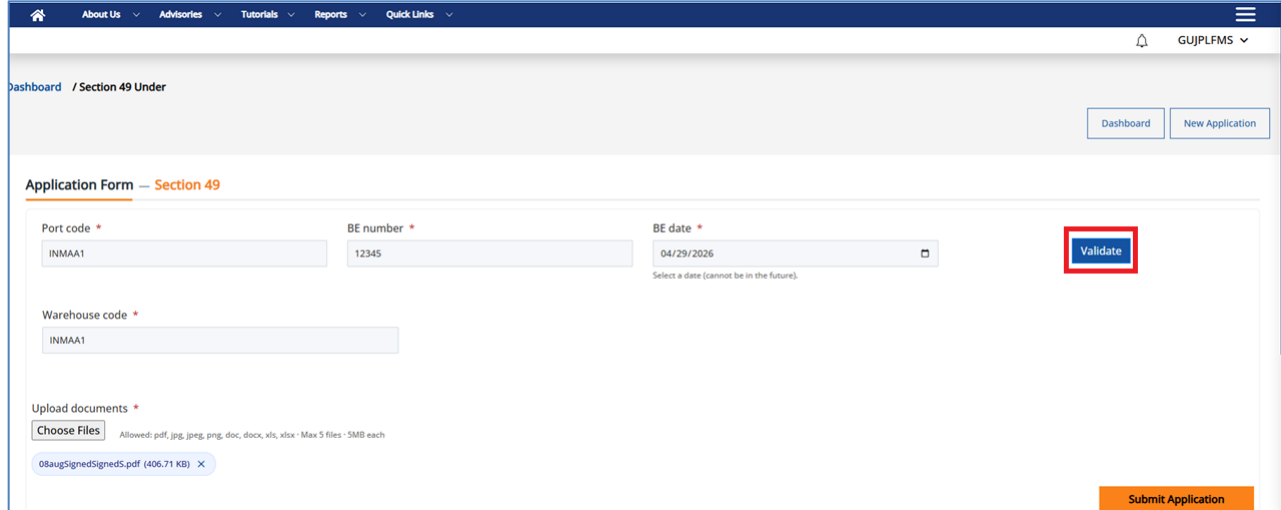
Dashboard / Section 49 Under

Dashboard

BE No. OR From Date AND To Date

Sr.No.	Port Code	BE No	BE Date	Request Date	Req no. (clickable)	Approval Date	Status	Action
1	INDEL4	2020885	04/04/2025	06/04/2026	260406142346R07249	06/04/2026	Approved	<input type="button" value="Extend"/>

The user will enter the mandatory details such as Port Code, BE Number, BE Date thereafter, the user will click on the ‘Validate’ button to validate the entered information, as shown in the screen below.



Dashboard / Section 49 Under

Application Form – Section 49

Port code * INMAA1

BE number * 12345


BE date * 04/29/2026
Select a date (cannot be in the future).

Warehouse code * INMAA1

Upload documents *
Choose Files Allowed: pdf, jpg, jpeg, png, doc, docx, xls, xlsx - Max 5 files - 5MB each
08augSignedSignedS.pdf (406.71 KB) X

Submit Application

Once the user will click on the Validate button, the system will validate the entered details and display the message as “Validated”. Thereafter, the user can proceed with the next steps for submission of the new application, as shown in the screen below



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Validated

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Dashboard / Section 49 Under

Application Form – Section 49

Port code * INDEL4

BE number * 2024467


BE date * 04/20/2026
Select a date (cannot be in the future).

Warehouse code * e.g., INMUM4

Submit Application

After successful validation, the user will enter the ‘Warehouse Code’ and can upload the required supporting documents (up to 5 MB). Thereafter, the user will click on the ‘Submit Application’ button to submit the Section 49 application, as shown in the screen below

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Application Form — Section 49

Port code * BE number * BE date *

Select a date (cannot be in the future).

Warehouse code *


Upload documents *

Allowed: pdf, jpg, jpeg, png, doc, docx, xls,xlsx - Max 5 files - 5MB each


After submitting the application, the system will display a confirmation message indicating ‘Application submitted successfully’ and will generate a unique ‘Request Number’.

On clicking the Request Number link displayed on the user dashboard, the system will open the detailed view of the submitted application, where the user can view the request details along with the supporting documents and can also use the available options such as Print or Back, as shown on the screen below

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Dashboard / Section 49 Under

BE No.

OR

From Date

AND

To Date

Sr.No.	Port Code	BE No	BE Date	Request Date	Req no. (clickable)	Approval Date	Status	Action
1	INDEL4	2020885	04/04/2025	06/04/2026	260406142346R07249	06/04/2026	Approved	<input type="button" value="Extend"/>

Section 49 Under Preview

Request No. Request Type Status

Approval Date Expiry Date

Port / Bill of Entry

Port code BE No. BE Date

Warehouse code

Supporting documents:

IRN	Value	File type	Value
IRN	CN20260406000006	File type	pdf

Back Print

4.3 Viewing the Status of the Application

On the Dashboard / Section 49 Under page, the user can view the status of each submitted application in the 'Status' column, which will indicate whether the request is Submitted, Approved, Query Raised, Query Replied, Rejected, and Processing etc.

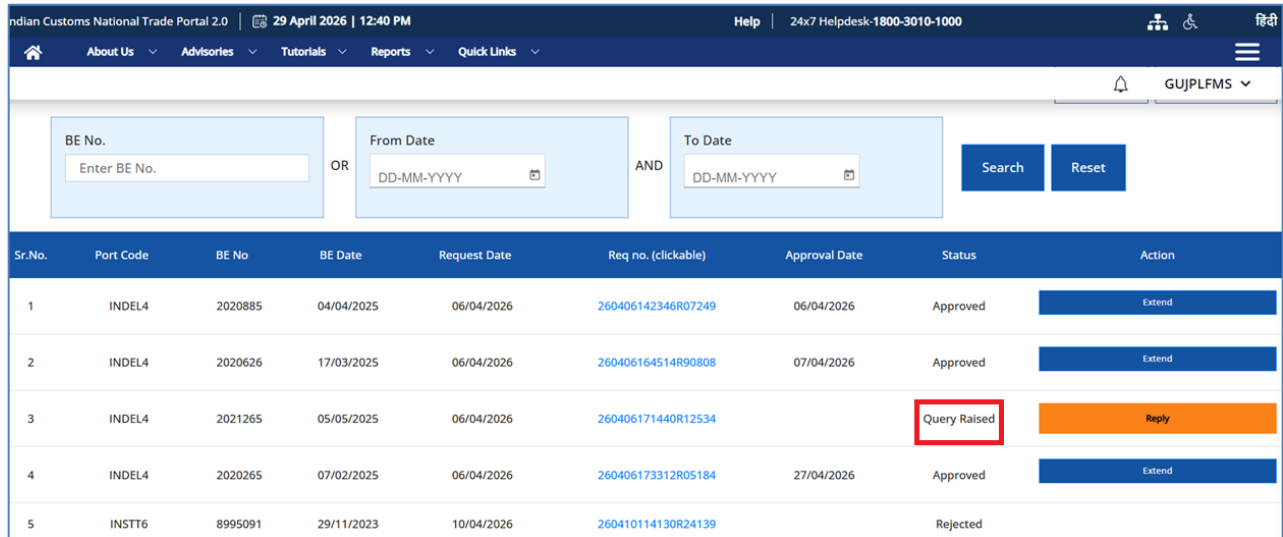
Indian Customs National Trade Portal 2.0 | 29 April 2026 | 12:40 PM | Help | 24x7 Helpdesk-1800-3010-1000

BE No. OR From Date AND To Date Search Reset

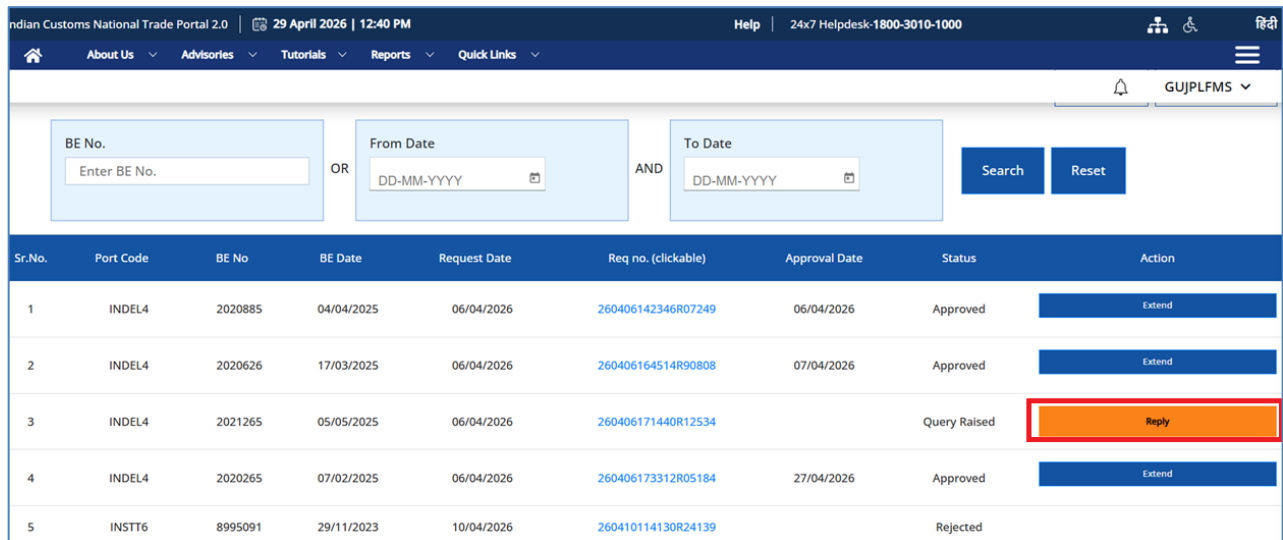
Sr.No.	Port Code	BE No.	BE Date	Request Date	Req no. (clickable)	Approval Date	Status	Action
1	INDEL4	2020885	04/04/2025	06/04/2026	260406142346R07249	06/04/2026	Approved	Extend
2	INDEL4	2020626	17/03/2025	06/04/2026	260406164514R90808	07/04/2026	Approved	Extend
3	INDEL4	2021265	05/05/2025	06/04/2026	260406171440R12534		Query Raised	Reply
4	INDEL4	2020265	07/02/2025	06/04/2026	260406173312R05184	27/04/2026	Approved	Extend
5	INSTT6	8995091	29/11/2023	10/04/2026	260410114130R24139		Rejected	

4.4 Query Handling

If the Customs Officer raises a query on the submitted application, the system will display the status as 'Query Raised' on the dashboard, and the user can click on the 'Reply' button to respond; upon doing so, the system will open the Query Reply – Section 49 page, where the user will be able to view the query raised by Customs, provide the response in the description field, can upload supporting documents (if required), and will submit the reply by clicking on the 'Reply Query' button, as shown in the screen below.



Sr.No.	Port Code	BE No.	BE Date	Request Date	Req no. (clickable)	Approval Date	Status	Action
1	INDEL4	2020885	04/04/2025	06/04/2026	260406142346R07249	06/04/2026	Approved	Extend
2	INDEL4	2020626	17/03/2025	06/04/2026	260406164514R90808	07/04/2026	Approved	Extend
3	INDEL4	2021265	05/05/2025	06/04/2026	260406171440R12534		Query Raised	Reply
4	INDEL4	2020265	07/02/2025	06/04/2026	260406173312R05184	27/04/2026	Approved	Extend
5	INSTT6	8995091	29/11/2023	10/04/2026	260410114130R24139		Rejected	



Sr.No.	Port Code	BE No.	BE Date	Request Date	Req no. (clickable)	Approval Date	Status	Action
1	INDEL4	2020885	04/04/2025	06/04/2026	260406142346R07249	06/04/2026	Approved	Extend
2	INDEL4	2020626	17/03/2025	06/04/2026	260406164514R90808	07/04/2026	Approved	Extend
3	INDEL4	2021265	05/05/2025	06/04/2026	260406171440R12534		Query Raised	Reply
4	INDEL4	2020265	07/02/2025	06/04/2026	260406173312R05184	27/04/2026	Approved	Extend
5	INSTT6	8995091	29/11/2023	10/04/2026	260410114130R24139		Rejected	

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Query Reply — Section 49

Application Queries

Query Text: Kindly clarify the classification under Customs Tariff. 30/03/2026

Description *

Describe your query in detail

0/1000

Attachment (PDF up to 5MB)

Choose File

Back Reply Query

4.5 Extend Storage Period

If the application status is 'Approved', the system will display the 'Extend' button in the 'Action' column on the Dashboard, and the user can click on the Extend button to submit a request for extension of the Section 49 permission, which will be granted for a period of 30 days and may be further extended in successive periods of 30 days with the approval of the concerned Customs Officer, as shown in the screen below.

Dashboard | New Application

BE No. OR From Date AND To Date Search Reset

Sr.No.	Port Code	BE No.	BE Date	Request Date	Req no. (clickable)	Approval Date	Status	Action
1	INDEL4	2020885	04/04/2025	06/04/2026	260406142346R07249	06/04/2026	Approved	Extend
2	INDEL4	2020626	17/03/2025	06/04/2026	260406164514R90808	07/04/2026	Approved	Extend
3	INDEL4	2021265	05/05/2025	06/04/2026	260406171440R12534		Query Raised	Reply
4	INDEL4	2020265	07/02/2025	06/04/2026	260406173312R05184	27/04/2026	Approved	Extend
5	INSTT6	8995091	29/11/2023	10/04/2026	260410114130R24139		Rejected	

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Add Supporting documents (+)

Upload documents *

Choose Files

Allowed: pdf, jpeg, png, doc, docx, xls, xlsx - Max 5 files - 5MB each

08augSignedSignedS.pdf (406.71 KB) X

Supporting documents:

IRN	Value	File type	Value
IRN	CN20260406000006	File type	pdf

Back

Submit

5 Contact Us.

The contact details are as follows:

Pr. ADG, ICEGATE

Director General of Systems & Data Management, CBIC

1st Floor, Central Revenue Building,

Indraprastha Estate,

New Delhi – 110 109.

The user can also drop their queries at:

Email: icegatehelpdesk@icegate.gov.in

