



## **CUSTOMS CIRCULAR**

-COPY OF-  
**CIRCULAR NO.11/2013-CUS**  
**Dated 6<sup>th</sup> March, 2013**

**F.No.DGEP/G&J/07/2013**  
**Ministry of Finance,**  
**Department of Revenue,**  
**Central Board of Excise & Customs**  
**Directorate General of Export Promotion**  
**New Delhi**  
**\*\* \* \* \* \***

All Chief Commissioners of Customs/Central Excise,  
All Commissioners of Customs/Central Excise.

### **Setting up of Public/Private Bonded Warehouses for Gems & Jewellery Sector**

Director General of Foreign Trade vide notification no.30(RE-2012)/2009-2014 dated 31.01.2013 amended FTP 2009-2014 and introduced a **new para 4A.16A for setting up of Public/Private Bonded Warehouses for Gems & Jewellery Sector**. The scheme under para 4A.16A of FTP 2009-2014 provides for setting up Private/Public Bonded Warehouses in SEZ/DTA for import and re-export of cut and Polished diamonds, cut and polished coloured gemstones, uncut & unset precious & semi-precious stones, subject to achievement of minimum Value Addition (VA) of 5%.

2. To operationalise the above scheme, procedure as follows may be followed:

(i) The scheme shall be applicable to jurisdiction of Commissioners of Customs (a) CSI Airport, Mumbai, (b) Jodhpur (Hq. at Jaipur), (c) Air Cargo Export, Delhi and (d) Airport & Air Cargo, Chennai. A Private/Public bonded Warehouse may be set up in SEZ/DTA subject to observance of Board's existing instructions on setting up such warehouses wherein imported goods would be kept by the warehouse licence holder. Physical control over the warehouse in the form of Double Lock System and posting of Cost Recovery Officer is waived.

(ii) Clearance from the bonded warehouse may be taken by EOU under authorization from the Deputy/Assistant Commissioner and on filing ex-bond Bill of Entry.

(iii) Clearance from the bonded warehouse may be taken by units in SEZ in accordance with the SEZ Act, 2005 and the rules made thereunder.

(iv) The holders of GEM REP Authorizations can take the goods by following the procedures given under para 4A.4, 4A.4.1 and 4A.4.2 of Handbook of Procedures Volume I. Details in this regard are to be given to the Deputy/Assistant Commissioner by warehouse licence holder instead of licensing authority.

(v) The warehouse licence holders shall be responsible for the safe keeping of the goods, for making physical delivery thereof to the users, as the case may be, against duty assessed Bills of Entry on which ex-bond clearance has been allowed by the proper officer, and for rendering to Customs a complete account of goods received and kept by them in bond. In their capacity as bonders, they will also maintain the prescribed records, including name, address and other specified details of the users and quantity of the goods released to the user and exported by him.

(vi) Separate Bond/Stock Account register in the form, Annexure-I and Stock Card in the form, Annexure-II is to be maintained by the each Licensee. The details are to be filled on the date of transaction and the signatures of the Licensee/authorised representative be appended after every transaction.

3. The above said procedures may be brought into effect immediately, and the trade informed suitably. Proper steps may be taken for smooth transition from existing scheme to new scheme without dislocating the trade.

4. Wide publicity may please be given to this Circular by way of issuance of Trade/Public Notice.

5. Receipt of this circular may kindly be acknowledged.

6. Hindi version follows.

**Sd/-**  
**(Jitendra Kumar)**  
**Additional Director**

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