

**Circular No.17 / 2016-Customs**

F.No: 484/03/2015 – LC (Vol II)  
Govt. of India  
Ministry of Finance  
Dept. of Revenue  
Central Board of Excise & Customs

\*\*\*\*\*

New Delhi, dated 14<sup>th</sup> May 2016

To,

All Principal Chief Commissioners Customs,  
All Principal Chief Commissioners of Customs & Central Excise,  
All Chief Commissioners of Customs,  
All Chief Commissioners of Customs & Central Excise,  
All Directors General, Chief Departmental Representative,  
All Principal Commissioners of Customs,  
All Principal Commissioners of Customs & Central Excise,  
All Commissioners of Customs,  
All Commissioners of Customs & Central & Excise.

Sub:- Amendment to Ch IX of the Customs Act, 1962 – removal of goods from a customs station - instructions regarding affixation of one-time-lock - reg.

Madam/Sir,

The Warehouse (Custody & Handling of Goods) Regulations, 2016 and the Special Warehouse (Custody & Handling of Goods) Regulations, 2016 have been notified under notification no. 68 /16-Cus (NT) dated 14<sup>th</sup> May 2016 and no.69 / 16-Cus (NT) dated 14<sup>th</sup> May 2016 respectively.

2. The regulations prescribe the procedure to be followed by the licensee or bond officer, as the case may be, to permit deposit of the goods into a warehouse. The regulations require that goods arriving at the warehouse from a customs station shall be affixed with a one-time-lock (bottle seal) with its serial number endorsed upon the bill of entry for warehousing and the transport document. The warehouse keeper or bond officer, as the case may be, is required to inspect the seal and when it is found intact, permit the goods to be unloaded at the warehouse.

3. Accordingly, in case of removal of goods from a customs station for deposit into a warehouse, the container or means of transport (closed trucks) should be affixed with a one-time-lock (serially numbered bottle seal) by the proper officer at the customs station. The OTL number along with the date / time of its affixation should be invariably endorsed on the bill of entry and the transport document. All customs stations are required to maintain records incorporating the number of the OTL, bill of entry, truck number, container number (if

applicable), date & time of affixing the OTL and the name, designation & telephone number of the officer affixing the OTL.

4. A similar procedure has been provided under the Warehoused Good (Removal) Regulations, 2016, which supersede the earlier Regulations of 1963, for removal of warehoused goods from one warehouse to another and from a warehouse to customs station for export.

5. The Principal Commissioner of Customs /Commissioner of Customs may permit movement of goods without affixation of such OTLs, where the nature of goods or their manner of transport so warrant (e.g. Liquid Bulk Cargo transported through Pipe Lines and Over Dimensional Cargo).

6. The Board has desired that the Commissionerates should immediately make arrangements for procuring serially numbered one-time-locks.

7. Difficulties, if any, should be brought to the notice of the Board.

8. Hindi version follows.

(S. Kumar)  
Commissioner (Customs)