F. No. 483/01/2020-LC
Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs

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Room No. 227 A, North Block, New Delhi Dated 21st February, 2023

To.

All Principal Chief Commissioners/ Chief Commissioners of Customs

All Principal Chief Commissioners/ Chief Commissioners of Customs (Prev.)

All Principal Chief Commissioners/ Chief Commissioners of CGST & Customs

All Principal Director Generals/Director Generals under CBIC

Madam/Sir.

Sub: Amendment in Circular No. 26/2016-Customs dated 09.06.2016-reg.

Para 4.1 of Circular 26/2016-Customs dated 09.06.2016 provides for a centralized system of antecedent verification of the applicants of license under the Public Warehousing Licensing Regulations, 2016, the Private Warehousing Licensing Regulations, 2016 or the Special Warehousing Licensing Regulations, 2016.

- 2. It has been brought to notice that cases of such antecedent verification are facing unreasonable delays at certain field formations. In order to ensure that this task is completed in a time bound manner, it has been decided to amend the aforesaid Circular 26/2016-Customs by inserting the following sentence at the end of Para 4.1:
  - The antecedent verification must be completed within 45 days of receipt of the application.
- 3. The CAG of India, in Report No. 19 of 2022 (Performance Audit) has also observed on implementation aspects of the above Circular relating to the non-capturing of certain details in the application for warehousing license, annual renewal of solvency certificate, annual renewal of risk insurance policy and irregular storage of goods in public/private bonded warehouses. The Board directs that it be ensured that every prescribed requirement is properly complied by the applicant and thoroughly checked by the officer(s) concerned.
- 4. Each specific case included in the said Report No.19 must also be addressed on priority.

Hindi version follows. 5.

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