**Seeking comments and suggestions on draft Warehouse Licensing Regulations, 2026**

Please refer to the draft Warehouse Licensing Regulations, 2026 attached below.

In this regard it is requested that comments/suggestions, if any, on the draft regulations may be furnished within 15 days in the following format:

| **Sr. No.** | **Regulation No. of the draft Regulations** | **Title of the Regulation** | **Proposed modification(s), if any** | **Reason/Remarks/Comments** |
|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) |

The comments, if any, may be sent in MS Word or compatible format, or in a machine-readable PDF, at the following email addresses: rashmi.gautham@gov.in, osd-customsep@gov.in and tanujk.c081601@gov.in.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART-II, SECTION 3, SUB-SECTION (i)]

**GOVERNMENT OF INDIA**
**MINISTRY OF FINANCE**
**DEPARTMENT OF REVENUE**
**(CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS)**

New Delhi, the ___, 2026

**Notification No. ___/2026-Customs (N.T.)**

G.S.R. (E).— In exercise of the powers conferred by section 157, read with sections 57, 58, 58A and 58B of the Customs Act, 1962 (52 of 1962), and in supersession of the Public Warehouse Licensing Regulations, 2016, Private Warehouse Licensing Regulations, 2016 and Special Warehouse Licensing Regulations, 2016, except as respects things done or omitted to be done before such supersession, the Central Board of Indirect Taxes and Customs hereby makes the following regulations, namely:—

**1. Short title and commencement. —**

(1) These regulations may be called the Warehouse Licensing Regulations, 2026.
(2) They shall come into force on the date of their publication in the Official Gazette.

**2. Definitions. —**

(1) In these regulations, unless the context otherwise requires, —

(a) "Act" means the Customs Act, 1962 (52 of 1962);

(b) "applicant" means a person who applies for a licence under section 57, section 58 or section 58A;

(c) "section" means section of the Act;

(d)"ICEGATE" means the customs automated system of Central Board of Indirect Taxes and Customs;

(e) "electronic portal" means the common electronic portal available at www.icegate.gov.in, for electronic filing of applications and submission of information relating to warehouse licensing;

(f) "form" means the Warehouse Licensing Form specified in the Annexure to these regulations;

(g) "licensee" means a person to whom a licence has been granted under section 57, section 58 or section 58A of the Act, as the case may be, in respect of a warehouse.

(h) "public warehouse" means a site or building or premises or a geographically delineated area licensed by the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, under section 57 of the Act, wherein dutiable goods may be deposited:

(i) "private warehouse" means a site, building or premises or a geographically delineated area licensed by the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, under section 58 wherein dutiable goods imported may be deposited;

(j) “special warehouse” means a site, building or premises or a geographically delineated area licensed by the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, under section 58A wherein dutiable goods notified by the Board under sub-section (2) of section 58A may be deposited;

(2) The words and expressions used herein and not defined in these regulations but defined in the Act shall have the meanings respectively assigned to them in the said Act.

**3. Application for licence. —**

(1) A person seeking a licence under section 57, section 58 or section 58A of the Act shall furnish the required details in the Warehouse Licensing Form on the electronic portal and upload the documents specified therein.

(2) The licence may be sought for one of the following categories of warehouse, namely:—

(a) a public warehouse under section 57 of the Act;

(b) a private warehouse under section 58 of the Act; or

(c) a special warehouse under section 58A of the Act.

(3) The applicant may apply for the appropriate category of warehouse licence, as follows:—

(a) where the warehouse is proposed to be used for depositing dutiable goods imported by persons other than the applicant, the application may be made for licensing as a public warehouse;

(b) where the warehouse is proposed to be used for depositing dutiable goods imported by or on behalf of the applicant, the application may be made for licensing as a private warehouse; and

(c) where the warehouse is proposed to be used for depositing such dutiable goods as may be notified by the Board under sub-section (2) of section 58A of the Act, the application may be made for licensing as a special warehouse.

(4) The applicant shall specify in the Form —

(a) the category of warehouse for which the licence is sought, namely, public warehouse, private warehouse or special warehouse;
(b) the site, building, premises or area proposed to be licensed;
(c) the nature of goods proposed to be deposited therein; and
(d) such other particulars as may be required in the Form.

(5) Where the same person seeks licences for more than one category of warehouse, separate applications shall be made in respect of each warehouse.

(6) The applicant shall ensure that the particulars furnished and the documents uploaded with the application are true, correct and complete in all respects.

**4. Eligibility and Verification of application. —**

(1) Upon receipt of an application for licensing of a warehouse, the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, shall examine the particulars furnished in the Warehouse Licensing Form, and may cause such verification to be made, including inspection of the site, building, premises or area proposed to be licensed, as may be considered necessary.

(2) The application may be considered fit for grant of a licence if the following conditions are fulfilled—

(a) the applicant is a citizen of India or is an entity incorporated or registered under any law for the time being in force;

(b) the particulars furnished in the Warehouse Licensing Form and the documents uploaded therewith are complete and correct;

(c) the site, building, premises or area proposed to be licensed is suitable for secure storage of goods and for general supervision by officers of Customs;

(d) the particulars declared in the Warehouse Licensing Form in respect of security and safety arrangements, authorised use of the premises, digital inventory control and approvals, permits or clearances required from the competent authorities for storage of the goods are found to be in order upon verification;

(e) the applicant has submitted an undertaking to comply with the provisions of the Act, the rules and regulations made thereunder and such terms and conditions as may be specified by the Principal Commissioner of Customs or Commissioner of Customs, as the case may be; and

(f) the applicant has furnished—

(i) a solvency certificate issued by a scheduled bank not more than one month before the date of application; and

(ii) the latest audited financial statements or, where such statements are not available, the business plan.

Provided that the requirement of furnishing the documents specified above shall not apply to—

(a) an undertaking of the Central Government, a State Government or a Union territory; or

(b) the Board of a Major Port constituted under the Major Port Authorities Act, 2021 (1 of 2021)

(3) The Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may reject the application, for reasons to be recorded in writing, if—

(a) the applicant has been declared an insolvent or bankrupt by a Court or Tribunal;

(b) bankruptcy proceedings are pending against the applicant;

(c) the applicant is of unsound mind and stands so declared by a competent Court;

(d) criminal proceedings are pending against the applicant or the applicant has been convicted for an offence under any law for the time being in force or has been penalised for an offence under the Act, the Central Excise Act, 1944 (1 of 1944), Chapter V of the Finance Act, 1994 (32 of 1994), the Central Goods and Services Tax Act, 2017 (12 of 2017) or the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, having regard to the nature and gravity of such offence and its bearing on the applicant's suitability to hold a warehouse licence, is satisfied, that the applicant is not a fit person for the grant of a licence; or

(e) upon examination or verification, the applicant is found not to satisfy any of the requirements specified in sub-regulation (2).

(4) No application shall be rejected under sub-regulation (3) unless the applicant has been given an opportunity of being heard.

**5. Post-verification requirements for grant of licence. —**

Where, after inspection of the premises, evaluation of compliance to the requirements under regulation 4 and conducting such enquiries as may be necessary, the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, is satisfied that licence may be granted, he shall require the applicant to, —

(1) provide an all-risk insurance policy that includes natural calamities, riots, fire, theft, skilful pilferage and commercial crime in favour of the President of India, for a sum equivalent to the amount of duty involved on the dutiable goods proposed to be stored in the warehouse at any point of time.

(2) provide an undertaking binding himself to pay any duties, interest, fine and penalties payable in respect of warehoused goods under sub-section (3) of section 73A.

(3) provide an undertaking indemnifying the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, from any liability arising on account of loss suffered in respect of warehoused goods due to accident, damage, deterioration, destruction or any other unnatural cause during their receipt, delivery, storage, despatch or handling;

(4) register on the electronic portal the details, including contact particulars and digital signature certificate, of the warehouse keeper or authorised person having sufficient experience in warehousing operations and Customs procedures

**6. Grant or rejection of licence and timeline. —**

(1) Where the outcome of verification under regulation 4 is satisfactory and the post verification requirements specified in regulation 5 are fulfilled, a licence may be granted by the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, within thirty days from the date of submission of the application on the electronic portal:
Provided that where the application is found to be deficient or any clarification or additional information is required, —

(a) such deficiency shall be communicated within fifteen days from the date of submission of the application;

(b) the applicant shall furnish the required clarification or information within fifteen days from the date of such communication; and

(c) upon receipt of such clarification or information, the application shall be examined and a decision shall be taken within fifteen days therefrom:

Provided further that the total period for disposal of the application under this regulation shall not exceed forty-five days from the date of submission of the application.

(2) Where the applicant fails to furnish the required clarification or information within the time specified, or where the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, is not satisfied that licence may be granted, the application may be rejected for reasons to be recorded in writing.

(3) A licence granted under this regulation shall be subject to the provisions of the Act, rules and regulations made thereunder and such conditions as may be specified by the Principal Commissioner of Customs or Commissioner of Customs, as the case may be.

**7. Co-storage of liquid bulk cargo. —**

(1) An applicant may, along with the application for the appropriate category of warehouse licence, or a licensee may, at any time thereafter, apply for permission to co-store warehoused goods and non-bonded liquid bulk cargo in a tank or other storage facility forming part of the licensed warehouse.

(2) The Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may grant such permission upon being satisfied that—

(a) the warehoused goods and non-bonded liquid bulk cargo proposed to be co-stored are identical in nature, grade, concentration and technical specifications;

(b) the tank or other storage facility is suitable for such co-storage;

(c) adequate digital inventory control, accounting, measurement and testing systems are available for separately identifying, quantifying and accounting for the warehoused goods and non-bonded liquid bulk cargo;

(d) the proposed inventory accounting method is suitable for separately determining the quantities of warehoused goods and non-bonded liquid bulk cargo received, stored, removed and held in balance; and

(e) the approvals, permits or clearances required under any other law for the time being in force have been obtained.

(3) Before grant of permission under sub-regulation (2), the applicant or licensee shall furnish an undertaking to—

(a) maintain separate accounts of the receipt, storage, removal and balance of warehoused goods and non-bonded liquid bulk cargo in accordance with the inventory accounting method accepted under clause (d) of sub-regulation (2);

(b) undertake periodic measurement, testing and reconciliation of the cargo in such manner as may be specified; and

(c) comply with such other conditions as may be specified by the Principal Commissioner of Customs or Commissioner of Customs, as the case may be.

Explanation. —For the purposes of this regulation, —

(a) "liquid bulk cargo" means any liquid or liquefied goods transported and stored in bulk without packaging;

(b) "non-bonded liquid bulk cargo" means liquid bulk cargo other than warehoused goods and includes domestically procured goods and imported goods cleared for home consumption.

**8. Validity of licence and renewal in case of an inactive warehouse. —**

(1) A licence granted under these regulations shall remain valid unless surrendered under regulation 12 or cancelled in accordance with regulation 13.

(2) Notwithstanding anything contained in sub-regulation (1), where no dutiable goods have been deposited in a warehouse during a continuous period of one year, the warehouse shall be placed in inactive status on the electronic portal, and no further goods shall be deposited therein unless the licence is renewed under sub-regulation (4). An electronic intimation of the inactive status shall be sent to the licensee:

Provided that this sub-regulation shall not apply to a warehouse licensed under section 58 and section 58 A of the Act and permitted to undertake manufacture or other operations under section 65 of the Act.

(3) The licensee shall, within one month from the date of the electronic intimation under sub-regulation (2), either—

(a) apply on the electronic portal for renewal of the licence, stating the reasons for the continued requirement of the warehouse; or

(b) apply for surrender of the licence under regulation 12.

(4) On receipt of an application under clause (a) of sub-regulation (3), the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may renew the licence upon being satisfied that—

(a) sufficient reasons exist for the continued operation of the warehouse; and

(b) the premises remain suitable for use as a warehouse and the licensee continues to comply with the provisions of the Act, the rules and regulations made thereunder and the conditions of the licence.

(5) For the purposes of sub-regulation (4), the Principal Commissioner of Customs or Commissioner of Customs may cause the premises to be inspected or undertake such other verification as may be considered necessary.

(6) Where the licensee fails to take either of the actions specified in sub-regulation (3), or where the application for renewal is rejected for reasons to be recorded in writing, proceedings for cancellation of the licence may be initiated in accordance with regulation 13.

**9. Obligations of licensee.—**

The licensee shall—

(1) comply with the provisions of the Act, the rules and regulations made thereunder and the terms and conditions of the licence;

(2) maintain the warehouse, including its security and safety arrangements, digital inventory control system, insurance policy and statutory approvals, in conformity with the requirements on the basis of which the licence was granted;

(3) exercise due diligence, as applicable, before accepting goods for deposit and ensure the proper custody, handling and accounting of warehoused goods in accordance with the regulations applicable to the warehouse and the operations undertaken therein;

(4) maintain accurate and updated digital records of the receipt, storage, handling, transfer, removal and balance of warehoused goods, furnish the prescribed returns and information on the electronic portal and promptly report any discrepancy, loss, pilferage, damage, deterioration or other irregularity to the proper officer;

(5) verify the stock of warehoused goods at least once in every quarter, reconcile it with the inventory and accounting records and maintain the records of such verification;

(6) cause the inventory and accounting records, including the records of stock verification and reconciliation, to be audited annually by a Chartered Accountant and upload the audit certificate on the electronic portal within thirty days from the commencement of the following financial year;

(7) permit access to the warehouse, records, accounts, inventory control system and electronic data, and fully cooperate with inspection, verification, audit or examination by officers of Customs;and

(8) in the case of a special warehouse, pay for the services of supervision of the warehouse by officers of customs on recovery of costs,

**10. Amendment of licence.—**

(1) The licensee shall, within fifteen days of any change in the particulars furnished in the application for licence, make a request for amendment of the licence on the electronic portal.

(2) The Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may permit amendment to the licence if, after such verification as may be considered necessary, he is satisfied that the change does not contravene the provisions of these regulations or the terms and conditions of the licence.

(3) The Principal Commissioner of Customs or Commissioner of Customs, as the case may be, shall allow or reject the request for amendment within thirty days from the date of receipt of such request:

Provided that where any clarification or information is called for, the period of thirty days shall be counted from the date of receipt of such clarification or information.

(4) Nothing contained in this regulation shall apply to transfer of licence, and any such transfer shall be permitted only in accordance with regulation 11.

**11. Transfer of licence upon business reorganisation .—**

(1) Where, pursuant to an amalgamation, merger, demerger, change in constitution or any other reorganisation recognised under any law for the time being in force, a licensee proposes to transfer the licence to another entity, the licensee shall submit a request for approval of the transfer on the electronic portal, and the proposed successor entity shall submit a fresh application for grant of licence under regulation 3.

(2) The request for transfer and the fresh application for grant of licence shall be examined together, and the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may approve the transfer upon being satisfied that—

(a) the proposed transfer arises from a reorganisation referred to in sub-regulation (1);

(b) the proposed successor entity fulfils the requirements specified in regulations 4 and 5;

(c) the proposed successor entity has undertaken to comply with the provisions of the Act, the rules and regulations made thereunder and the terms and conditions of the licence; and

(d) the stock of warehoused goods has been verified and reconciled with the inventory and accounting records.

(3) Upon approval of the transfer, a fresh licence shall be issued to the successor entity with effect from the date specified in the approval, and the licence held by the existing licensee shall cease to have effect from that date.

(4) Subject to compliance with section 59 of the Act, the warehoused goods lying in the warehouse on the date referred to in sub-regulation (3) shall be deemed to have been transferred to the custody and control of the successor entity, which shall, from that date, be responsible for the custody, accounting, handling, transfer, removal and clearance of such goods in accordance with Chapter IX of the Act and the rules and regulations made thereunder.

**12. Voluntary surrender and cancellation of licence. —**

(1) A licensee may surrender the licence granted to him by making a request on the electronic portal to the Principal Commissioner of Customs or Commissioner of Customs, as the case may be.

(2) On receipt of the request under sub-regulation (1), the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may cancel the licence if, —

(a) the licensee has paid all monies due to the Central Government under the provisions of the Act, rules or regulations made thereunder; and

(b) no warehoused goods remain deposited in the warehouse and no goods are deposited in the warehouse from the date of the request referred to in sub-regulation (1).

**13. Cancellation of licence. —**

(1) Where the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, has reasons to believe that the licence is liable to be cancelled under section 58B of the Act, he may suspend the operation of the warehouse with effect from such date as may be specified, pending completion of proceedings for cancellation of the licence.

(2) Where a licensee, —

(a) contravenes any provision of the Act or the rules or regulations made thereunder;

(b) obtains the licence by improper means, including by suppression of facts, misrepresentation or furnishing of false or incorrect material particulars;

(c) breaches any condition of the licence or any requirements specified under these regulations;

(d) fails to fulfil any obligation specified under regulation 9, including failure to furnish prescribed returns on the electronic portal under Warehouse Operations Regulations 2026 *(to be issued)* for a continuous period of six months;

the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may issue a notice to the licensee through the electronic portal, stating the grounds on which the licence is proposed to be cancelled and requiring him to show cause, within thirty days, as to why the licence should not be cancelled.

(3) The operation of the warehouse may remain suspended during the pendency of proceedings under this regulation.

(4) Where the operation of a warehouse is suspended, —

(a) no goods shall be deposited in such warehouse during the period of suspension; and

(b) the provisions of the Act and the rules and regulations made thereunder shall continue to apply to goods already deposited in the warehouse.

(5) Where the reply furnished by the licensee is found to be satisfactory, the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may drop the proceedings and revoke the suspension:
Provided that where the non-compliance relates to non-furnishing of returns and the licensee furnishes all pending returns, the proceedings may be dropped and suspension revoked, subject to such conditions as may be specified.

(6) Where no reply is received within the specified period, or where the reply furnished is not found satisfactory, the Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may, after giving the licensee a reasonable opportunity of being heard, pass an order cancelling the licence.

(7) Where the licence is cancelled, the goods warehoused shall, within seven days from the date on which the order of cancellation is served on the licensee or within such extended period as the proper officer may allow, be removed to another warehouse or be cleared for home consumption or export.

**14. License for existing warehouses. —**

(1) Any licence granted under the Public Warehouse Licensing Regulations, 2016, the Private Warehouse Licensing Regulations, 2016 or the Special Warehouse Licensing Regulations, 2016 before the commencement of these regulations shall remain valid under these regulations provided such warehouses fulfill the requirements specified in regulation 4 and regulation 5 within a period of three months from the date of commencement of these regulations.

(2) Every licensee referred to in sub-regulation (1) shall, within the period specified therein, register the licence and furnish the requisite particulars on the electronic portal.

(3) Where the licensee fails to comply with the requirements of these regulations or fails to register the licence and furnish the requisite particulars on the electronic portal within the period specified in sub-regulation (1), such licence shall be liable to cancellation under regulation 13.

(4) Any application pending on the date of commencement of these regulations shall be processed in accordance with these regulations, and the applicant may be required to furnish such additional information or documents, including on the electronic portal, as may be necessary.

Encl: Annexure

**(…………..)**

**Under Secretary**

**ANNEXURE**

**WAREHOUSE LICENSING FORM**

**Application for grant of licence for a warehouse under section 57 or section 58 or section 58A of the Customs Act, 1962**

**Instructions**

1. This form shall be used by new applicants seeking grant of a warehouse licence under section 57, section 58 or section 58A of the Customs Act, 1962.
2. Separate licences may be obtained for a private warehouse and a public warehouse. A single site may be considered for multiple licences, subject to clear physical segregation and identification of the respective areas in the layout plan.
3. Where only part of a premises is proposed to be licensed as a warehouse, the bonded area shall be clearly demarcated and segregated from the non-bonded area by such means as may be approved by the Principal Commissioner of Customs or Commissioner of Customs, as the case may be.
4. Bonded goods shall be stored only within the designated bonded area, and the boundaries of such area shall remain clearly identifiable at all times.
5. The Principal Commissioner of Customs or Commissioner of Customs, as the case may be, may, having regard to the nature of goods, nature of premises or manner of storage, relax the requirement of physical partition or demarcation, subject to adequate safeguards and reasons to be recorded in writing.
6. Location-identification particulars, including geo-coordinates, geo-tagged photographs or other location-based information, may be obtained wherever required, having regard to the nature of premises, nature of goods, manner of storage or operational requirement.
7. The application shall be submitted electronically through ICEGATE / common electronic portal, along with the documents and confirmations specified in this form.
8. The applicant shall ensure that safety and security arrangements, premises authorisation, arrangements for maintenance of records in electronic form and regulatory approvals required for storage of goods are in place before commencement of warehouse operations.
9. After the application is found fit for grant of licence, the applicant shall complete the requirements relating to insurance, undertakings and appointment of warehouse keeper, wherever applicable, before grant / operationalisation of the warehouse code.

**Section A: Applicant details**

| **Field / Requirement** | **Details / Confirmation** |
|---|---|
| 1. Name of applicant | |
| 2. PAN | |
| 3. Constitution of business | Proprietorship / Partnership / LLP / Company / Government undertaking / Other |
| 4. Registered office address and contact details | Mobile number / Telephone number / Email address / Website, if any |

| | |
|---|---|
| 5. Registration details | IEC, if any / GSTIN, if any / Central Excise Registration No., if any |
| 6. Existing warehouse licence details, if any | Licence number / Date of issuance / Warehouse code, if any |
| 7. Status of applicant | Customs Broker, if applicable / Authorised Economic Operator (AEO), if applicable |
| 8. Authorised signatory | Name / Designation / Contact details / Authorisation document |
| 9. Proprietor / Partner / Director / Key managerial person | Name / Address / DIN, if applicable / ID proof |
| 10. Persons having direct or indirect interest in operation of warehouse | Name / Address / Nature of interest |
| 11. Bank details | Name of bank / Account number / Branch / IFSC |

**Section B: Area / premises details**

| Field / Requirement | Details / Confirmation |
|---|---|
| 1. Address of proposed warehouse site or building | |
| 2. Location-identification particulars | Geo-coordinates / geo-tagged photograph / other location-based information, wherever required |
| 3. Nature of possession of premises | Owned / Leased / Rented / Other |
| 4. Type of warehouse licence applied for | Section 57 / Section 58 / Section 58A |
| 4.1 If application for Section 58 A | Details of the notified goods to be deposited |
| 5. Extent of premises | Whole premises / Part of premises |
| 6. Physical details of premises | Total floor area / Storage capacity / Type of construction / Number of floors or levels |
| 7. Third-party occupation | Whether any portion of the premises is occupied by a third party; if yes, furnish details |
| 8. Storage of non-bonded goods | Whether non-bonded goods are proposed to be stored in the same premises; if yes, specify method of segregation |
| 9. Site plan / layout plan | Upload plan showing boundaries, entry / exit, access points, storage areas, bonded / non-bonded demarcation and office area |
| 10. Age / remodelling of building | Year of construction; if remodelled, year and nature of remodelling |
| 11. Tank storage, if involved | Upload self-certified tank diagram and self-certified capacity / calibration chart |

**Section C: Security, Safety and Premises Authorisation**

The applicant shall confirm compliance with the following requirements and provide the necessary details wherever applicable:

☐ Confirm that the premises are authorised for commercial or industrial use, as applicable.

☐ Confirm that a burglar / intrusion alarm system is installed covering entry / exit points and storage areas, with monitoring arrangement.

☐ Confirm that CCTV monitoring is installed covering the storage area and surrounding premises.

☐Specify the number of CCTV cameras installed: ___________
Specify the retention period of CCTV footage: ___________ days / hours.

☐Confirm that round-the-clock security arrangement is in place:
☐In-house

☐ Contracted agency

☐ If security is outsourced, provide the name of the security agency: _________________________________

Specify the number of personnel deployed per shift: ___________

☐ Upload a valid fire safety certificate / fire safety audit report issued by the competent authority.

☐ If any requirement is not applicable or relaxation is sought, provide justification along with the safeguards adopted.

**Section D: Digital Inventory Control and Recordkeeping**

The applicant shall confirm compliance with the following requirements and provide the necessary details wherever applicable:

☐ Arrangements for maintaining records relating to warehoused goods in electronic form are in place and shall be operational before commencement of warehouse operations.

☐ Item-level inventory records are maintained.

☐ Search facility is available by Bill of Entry, invoice, item description and location, wherever applicable.

☐ Records capture description, classification, value, quantity and unit of measurement.

☐ Location of goods within the warehouse is recorded.

☐ Owner details of goods are recorded.

☐ Stock balance reports can be generated.

☐ Stock movement reports can be generated.

☐ Inventory records are updated accurately and without delay.

☐ Access to edit inventory data is restricted to authorised persons.

☐ Audit trail of changes is maintained.

☐ Inventory data is backed up regularly and recovery from backup is available in case of data loss.

**Section E: Goods and regulatory approvals**

| Field / Requirement | Details / Confirmation |
|---|---|
| 1. Estimated maximum duty involved | Maximum amount of duty involved on dutiable goods proposed to be stored at any point of time |
| 2. Sensitive goods | Whether sensitive goods, as defined under applicable circulars / instructions, are proposed to be stored: Yes / No |
| 3. Special storage facilities | Cold storage / Liquid bulk storage / Hazardous goods storage / Other, specify |
| 4. Regulatory approvals | Confirm that approvals, permits or clearances required under any law for storage of goods have been obtained and are valid |
| 5. Uploads | Upload relevant approvals / permits / clearances from competent authorities |

**Section F: Financial safeguards, undertakings and warehouse keeper**

| Field / Requirement | Details / Confirmation |
|---|---|
| 1. Solvency certificate | Amount / Issuing bank / Date of issue / Validity / Upload certificate |
| 2. Insurance policy covering customs duty | Name of insurer / Policy number / Period of validity / Sum insured / Upload policy |
| 3. Undertaking for duty and other dues | Upload undertaking for payment of duties, interest, fine and penalties under section 73A or applicable regulations |
| 4. Indemnity undertaking | Upload indemnity undertaking in favour of the Principal Commissioner of Customs or Commissioner of Customs, as the case may be |
| 5. Warehouse keeper | Name / Designation / Contact details / Experience in warehousing operations and Customs procedures |
| 6. Warehouse keeper / authorised person details | Digital signature certificate, specimen signature, seal and contact particulars, wherever required |

**Section G: Self-Declaration and Undertaking**

**DECLARATION**

1. I am a citizen of India (copy of Passport or Voter ID Card uploaded);

**or**

We are a registered or incorporated entity in India.

2. I/We undertake to comply with such terms and conditions as may be specified by the Principal Commissioner of Customs or the Commissioner of Customs.
3. I/We have not been declared insolvent or bankrupt by a Court or Tribunal.
4. I/ We have not been declared to be of unsound mind by a competent Court.
5. I/We have not been convicted for an offence under any law, except as disclosed below.
6. I/We have neither been penalised or convicted nor are being prosecuted for an offence under the Customs Act, 1962, the Central Excise Act, 1944, Chapter V of the Finance Act,

1994, the Central Goods and Services Tax Act, 2017, the Integrated Goods and Services Tax Act, 2017, the Union Territory Goods and Services Tax Act, 2017, the Goods and Services Tax (Compensation to States) Act, 2017 or the applicable State Goods and Services Tax Act, except as disclosed below..

7. There are no bankruptcy or criminal proceedings pending against me/us, except as disclosed below.

**Details of matters disclosed under paragraph 5, 6 or 7, if any:**

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I/We hereby declare that the information given in this application form is true, correct and complete in every respect and that I am authorised to sign on behalf of the applicant. I further undertake that if any particulars declared by me/us are proved to be false, the application shall be liable to rejection or, where a licence has been granted, the licence shall be liable to cancellation, and I/we shall be liable for action under the Customs Act, 1962.

**(Digital signature / Signature of the applicant/authorised signatory)**

**Stamp:**

**Date:**

**Place:**

*********************