
	<p>कार्यालय: प्रधान आयुक्त सीमाथुल्क, मुन्द्रा, सीमाथुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421 OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS: CUSTOM HOUSE, MUNDRA PORT, KUTCH, GUJARAT- 370421. PHONE : 02838-271426/271163 FAX :02838-271425 E-mail id- commr-cusmundra@nic.in</p>	
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Date : 27-07-2025

Public Notice No.12/2025-26

Sub: Standard Operating Procedure in respect of import of Denatured Ethyl Alcohol (DEA) in Customs Bonded Warehouse – reg.

Attention of all concerned is invited to Board Circular No. 38/2018-Customs dated 18.10.2018 and 03/2019-Customs dated 31.01.2019.

2. Vide aforementioned circulars, manufacturing or other operations were permissible only within Customs Bonded Warehouses licensed under Section 65 of the Customs Act, 1962. In order to facilitate trade and promote Ease of Doing Business, it has been decided to allow the import of Denatured Ethyl Alcohol (DEA) through Public Bonded Warehouses licensed under Section 57 of the Customs Act, 1962. Accordingly, in lines with procedure adopted by other Commissionerates, for the purpose of clearance of imported 'Denatured Ethyl Alcohol,' the following procedure shall be followed : –

2.1 On a request made by the importer, any consignment declared as 'Denatured Ethyl Alcohol' may be warehoused in Public Bonded Warehouse under Section 57 of Customs Act, 1962. The Bill of Entry will be assessed provisionally against a suitable PD Bond pending receipt of Test Report.

2.2 Samples from the import consignment will be drawn by the Boarding Officer and thereafter discharge of the goods for storage in Customs Bonded Warehouses will be allowed. These samples will be forwarded to the Central Revenues Control Laboratory (CRCL), Kandla or any other Government-approved laboratory as notified by this Commissionerate, for testing to ascertain it is Denatured Ethyl Alcohol or otherwise.

2.3 After depositing the goods in Customs Bonded Warehouses, for addition of chemicals in compliance of statutory requirement (IS: 4117-1973) for denatured ethyl alcohol, the importer will seek permission of assessing Group for permission to undertake necessary action as per para 5 & 7 of Board Circular No. 02/2006 dated 10.01.2006. The same will be done under Customs Supervision (Bond Officer) in presence of Importer/their Representative, Warehouse Keeper and Technical Expert. The Technical Expert shall submit Survey Report/Certificate to Bond Officer after completion of compliance work.

Representative sealed samples after compliance will be drawn in the presence of the Bond Officer and sent to CRCL, Kandla or other notified laboratory for testing.

2.4 The Bond Officer will maintain a separate register to keep all related records in the below proforma and make endorsement of doing so in Test Memo with dated signature:

1	2	3	4	5	6	7	8
Sr. No.	Warehouse B/E No. & Date	Importer Name	CHA/CB Name	Description of Goods	Quantity	Declared Assessable Value	Duty Applicable

9	10	11	12	13	14	15	16	17
Description of Goods as per First Test Report	Warehouse Name & Tank No. (where deposited)	Quantity of Elements & % added for Denaturing Process	Description of Goods as per Second Test Report	Ex-Bond B/E No. & Date	Quantity	Assessable Value	Duty Paid	Remarks (if any)

2.5 The subject goods shall be cleared against Ex-Bond B/E only after getting test report of sample drawn as per para 2.3 above, and the Provisional Bill of Entry will be finalised based on the Chemical Test Report.

3. Difficulties, if any, noticed in implementation of this Public Notice may be brought to the notice of the undersigned on email id: commr-cusmundra@nic.in.

(Nitin Saini)
Commissioner of Customs
Mundra Customs

Copy to:

1. The Chief Commissioner of Customs, Ahmedabad Zone.
2. All Additional /Deputy/Assistant Commissioners, Mundra Customs.
3. Mundra Customs Brokers Association for circulation among their members.
4. Notice Board, Custom House, Mundra.
5. EDI Section – for uploading on the official website of Mundra Customs.
6. Notice Board