



Date: #ApprovedByDate#

## STANDING ORDER 01/2026

**Subject:** Grant of warehousing permission under Section 49 of the Customs Act, 1962 – Standard Operating Procedure and Conditions thereof

For ensuring uniformity, transparency and proper control in permitting storage of imported goods in a bonded warehouse pending clearance, the following procedure:

1. **Centralized Numbering:** The SIIB Section shall assign a centralized reference number for all permissions issued under Section 49 across sections.
2. **Mode of Acceptance of Permission:** The authorized person of the bonded warehouse shall accept only digitally communicated permissions (via official Gov/nic email ID) and those bearing a valid Document Identification Number (DIN). Physical copies without DIN shall not be accepted. In case of physical copy, warehouse must check validity of the DIN before proceeding further.
3. **Space Availability Confirmation:** Prior confirmation regarding availability of space shall be obtained from the concerned bonded warehouse through official Gov/nic email ID prior to issuance of permission.
4. **Maintenance of Duty Roster:** A proper and updated duty roster register shall be maintained by the DP section for monitoring deployment of DP officers.
5. **Warehouse Movement Register:** a Warehouse Movement Register with format as per annexure-A, must be maintained by the DP preventive officer and it needs to be periodically checked by the DC/AC incharge.
6. **Verification of Warehouse:** Before starting movement to/from warehouse, the DP Preventive Officer shall check from warehouse keeper to confirm whether the warehouse is open or not.
7. **Escort of Goods:** The DP Officer shall escort the movement of goods from the Customs jurisdiction (CFS) to the designated bonded warehouse.
8. **Physical Acknowledgement:** The escorting officer shall obtain acknowledgement of receipt of goods from the authorized representative of the bonded warehouse.
9. **Acknowledgement of Receipt of Goods:** The bonded warehouse shall also confirm receipt of goods through official email to the DP officer and the DP officer will further convey it to the warehousing permission issuing section i.e. SIIB/Import assessment group.
10. **The release of the goods from Warehouse:** Warehouse keeper must ensure that any goods warehoused, wouldn't be released from his custody unless *Out of Charge* of import goods or *Let Export Order* of export of imported warehoused

goods, has been communicated by the Customs by official Gov/nic email ID to him or if these are bearing a valid Document Identification Number (DIN). Physical copies without DIN shall not be accepted by warehouse keeper. Further, in case of physical copy, warehouse keeper should check validity of the DIN before releasing the goods from his custody.

11. **Re-export of imported goods:** when any imported warehoused cargo, is going to be re-exported, the stuffing of the cargo needs to be done under supervision of DP Preventive Officer with body worn camera recording; and the recording norms needs to be followed as prescribed in routine body worn camera examination norms.
12. **Approval for Out-of-Jurisdiction Warehouses:** In cases where the bonded warehouse is situated outside the jurisdiction of Mundra Customs Commissionerate, permission under Section 49 shall be granted by the Deputy/Assistant Commissioner, only with the prior perusal of the Additional Commissioner in charge.
13. **Timely extension of warehousing permission:** DC/AC incharge of Warehousing permission issuing section i.e. SIIB/Import assessment group, will ensure that timely permission for extension of warehousing period for another thirty days, is taken from the competent authority as prescribed under section 49 of the Customs Act, 1962.

This issues with the approval of the Commissioner.

(Dr. Rajesh Kumar Nagora)  
Additional Commissioner (DP)

**Annexure-A**

A	B	C	D	E	F	G			H		
Sr. no.	Centralised Number	BE/SB details	Name of Importer/Exporter	Name of warehouse	Container & seal no.	Details of the truck Driver			Details of the Transporter		
						Name	Mobile no.	Type & no. of proof of identity document	Name	Mobile no.	Address

I		J		K	M	N	O	P	Q
Details of authorised person of Importer		Details of authorised person of Warehouse contacted		Name & designation of escorting officer	Name of the Preventive Officer	Time & date of dispatch of goods from CFS	Time & date of arrival of goods in Warehouse	Time & date of dispatch of goods from Warehouse	Remarks
Name	Mobile no.	Name	Mobile no.						