



कार्यालय: प्रधान आयुक्त सीमा शुल्क, मुन्द्रा,
सीमा शुल्क भवन, मुन्द्रा बंदरगाह, कच्छ, गुजरात- 370421
OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS:
CUSTOMS HOUSE, MUNDRA PORT, KACHCHH, GUJARAT- 370421.
PHONE : 02838-271426/271423 FAX :02838-271425 Email: dp-mundra@gov.in

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09-2026

Amendment to Standing Order No. 01/2026

Refer Standing Order No. 01/2026 dated 10.04.2026, issued from the even file, on the subject “Grant of warehousing permission under Section 49 of the Customs Act, 1962 – Standard Operating Procedure and Conditions thereof.” Given that u/s 49, no bond is mandated for storage of imported goods in a public warehouse by an importer and the duty liability in respect of such goods remains pending as these goods are yet to be granted out of charge / cleared by the proper officer and the stored goods may require further inspection / examination /sampling etc., the permission u/s 49 shall be granted only in respect of public warehouses situated within the jurisdiction of this Commissionerate i.e. Mundra Taluka notified vide S.No. 17 of Notification No 21/2022- Cus (NT) dated 31.12.2022. It is further clarified that, pursuant to issuance of Standing Order No. 01/2026 dated 10.04.2026, this office has not granted any permission for storage of goods in out-of-jurisdiction warehouses u/s 49. Accordingly, the existing practice is hereby formalised and Para 12 of the aforesaid Standing Order is hereby omitted.

Any difficulty in complying with modification made above may be brought to the notice of this Commissionerate for removal thereof.

This issues with the approval of the Commissioner

(Dr. Rajesh Kumar Nagora)
Additional Commissioner (DP)
Customs House, Mundra.