

**Seeking comments/ suggestions on Draft Warehousing Operations Regulations, 2026**

Please refer to the draft Warehousing Operations Regulations, 2026 attached herewith.

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:

| <b>Sr. No.</b> | <b>Regulation No. of the draft Regulations</b> | <b>Title of the Regulation</b> | <b>Proposed modification(s), if any</b> | <b>Reason/Remarks/Comments</b> |
|----------------|------------------------------------------------|--------------------------------|-----------------------------------------|--------------------------------|
| (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](mailto:Rashmi.gautham@gov.in), [Diricd-cbec@nic.in](mailto:Diricd-cbec@nic.in), [osd-customsep@gov.in](mailto:osd-customsep@gov.in), and [tanujk.c081601@gov.in](mailto: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, 59, 60, 61, 64, 67, 68, 69 and 72 and sub-section (2) of section 73A of the Customs Act, 1962 (52 of 1962), and in partial supersession of the Warehouse (Custody and Handling of Goods) Regulations, 2016 and the Warehoused Goods (Removal) Regulations, 2016, in so far as they apply to warehouses governed by these regulations, 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 Warehousing Operations 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) “bond officer” means the officer of customs in charge of a warehouse;
- (c) “digital warehouse management system” means the electronic system maintained by the licensee for recording and managing transactions relating to warehoused goods;
- (d) “electronic portal” means the Common Customs Electronic Portal notified under section 154C of the Act;
- (e) “electronic records” means records maintained through a digital warehouse management system relating to the receipt, handling, storage, transfer, operations, removal and balance of warehoused goods;
- (f) “Form” means a form appended to these regulations;
- (g) “licensee” means a person to whom a licence has been granted under section 57 or section 58 of the Act, as the case may be, in respect of a warehouse;

(h) “warehouse keeper” means a person appointed by the licensee in accordance with the Warehouse Licensing Regulations, 2026 to manage the day-to-day operations of the warehouse and to perform functions on behalf of the licensee under these regulations;

(i) “one-time-lock” means a locking device, whether mechanical or electronic, used for securing goods during transport, including an electronic seal where so specified by the Board;

(j) “warehouse” means a public warehouse licensed under section 57 or a private warehouse licensed under section 58 of the Act, to which these regulations apply;

(k) “Warehouse Licensing Regulations, 2026” means the regulations made by the Board for licensing of warehouses under the Act; and

(l) “section” means a section of the Act.

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

### **3. Application.—**

These regulations shall apply to warehouses licensed under section 57 or section 58 of the Act, other than a warehouse in which permission to carry on any manufacturing process or other operations has been granted under section 65 of the Act.

### **4. Conditions for transport of goods.—**

(1) Goods transported—

(a) from a customs station to a warehouse;

(b) from one warehouse to another warehouse; or

(c) from a warehouse to a customs station for export,

shall be secured with a one-time-lock.

(2) The one-time-lock shall be affixed—

(a) by the proper officer at the customs station of import, where the goods are transported from such customs station to a warehouse; and

(b) by the licensee of the warehouse from which the goods are transported, where the goods are transferred to another warehouse or transported to a customs station for export.

(3) The Principal Commissioner of Customs or Commissioner of Customs may, having regard to the nature of the goods or the manner of transport, permit transportation without a one-time-lock, subject to such conditions as may be specified.

(4) The importer or owner of the goods shall obtain transit-risk insurance covering the duty involved in the goods during their transportation:

Provided that the Principal Commissioner of Customs or Commissioner of Customs may, having regard to the manner of transport, waive the requirement of transit-risk insurance in respect of liquid bulk cargo transported through pipelines.

**5. Receipt and accountal of goods at a warehouse.—**

(1) Before the removal of goods from a customs station for deposit in a warehouse,—

- (a) the importer shall make a request through the electronic portal to the licensee to receive and store the goods;
- (b) the licensee shall record acceptance or rejection of the request on the electronic portal; and
- (c) upon acceptance of the request and electronic communication of an order made under sub-section (1) of section 60 of the Act, the goods may be transported to the warehouse.

(2) Upon receipt of goods at a warehouse, whether from a customs station or another warehouse, the licensee shall—

- (a) verify the one-time-lock affixed to the container or means of transport, where required under regulation 4;
- (b) where the one-time-lock is found broken, tampered with or otherwise not intact, immediately report the matter to the bond officer through the electronic portal and not unload the goods except in accordance with the directions of the bond officer or proper officer;
- (c) where the one-time-lock is found intact or its affixation has been dispensed with under regulation 4, unload the goods and reconcile their quantity and description—
  - (i) in the case of goods received from a customs station, with the bill of entry for warehousing and other relevant documents; and
  - (ii) in the case of goods received from another warehouse, with the bill of entry for warehousing, the declaration relating to their removal and the removal particulars available on the electronic portal;
- (d) report any discrepancy to the bond officer through the electronic portal within twenty-four hours of receipt;
- (e) record the receipt of the goods and the relevant particulars in the electronic records; and
- (f) confirm receipt of the goods on the electronic portal.

(3) Upon confirmation of receipt under clause (f) of sub-regulation (2), the confirmation shall be made available electronically on the electronic portal—

- (a) in the case of goods received from a customs station, to the proper officer who made the order under sub-section (1) of section 60 of the Act, the bond officer, the importer or owner of the goods and the licensee; and

(b) in the case of goods received from another warehouse, to the owner of the goods and the licensees and bond officers of the source and receiving warehouses.

**6. Removal of warehoused goods from one warehouse to another.—**

(1) Where the owner proposes to remove warehoused goods from one warehouse to another under section 67 of the Act,—

(a) the owner shall make a request through the electronic portal to the licensee of the receiving warehouse to receive and store the goods; and

(b) the licensee of the receiving warehouse shall record acceptance or rejection of the request on the electronic portal.

(2) Upon acceptance of the request, the owner shall furnish on the electronic portal a declaration containing the particulars of the goods proposed to be removed, the source and receiving warehouses, transportation, bond and insurance, and such other particulars as may be required on the electronic portal.

(3) Upon generation of an acknowledgement in respect of the declaration furnished under sub-regulation (2), the goods may, subject to compliance with regulation 4, be removed from the source warehouse.

(4) Before removal of the goods, the licensee of the source warehouse shall—

(a) verify that the quantity and description of the goods proposed to be removed correspond with the electronic records and the declaration furnished by the owner;

(b) load the goods onto the container or means of transport;

(c) affix a one-time-lock, where required under regulation 4;

(d) record the particulars of removal on the electronic portal; and

(e) update the electronic records to reflect the quantity so removed and the balance remaining in the warehouse.

(5) Upon receipt of the goods at the receiving warehouse, the licensee shall comply with the requirements specified in sub-regulations (2) and (3) of regulation 5 in respect of goods received from another warehouse.

**7. Removal of warehoused goods for home consumption.—**

Upon electronic communication of an order made under section 68 of the Act, the licensee shall permit removal only of the quantity specified in the bill of entry for home consumption and the order for clearance, and shall update the electronic records to reflect the quantity removed and the balance remaining in the warehouse.

**8. Removal of warehoused goods for export.—**

(1) A licensee shall not remove or cause to be removed any warehoused goods for export except upon electronic communication through the electronic portal of an order made by the proper officer under section 69 of the Act.

(2) Upon such communication, the licensee shall—

- (a) cause only the quantity of goods specified in the shipping bill or bill of export and the order for clearance to be loaded onto the means of transport;
- (b) affix a one-time-lock, wherever required under regulation 4;
- (c) record on the electronic portal such particulars relating to the removal and transportation of the goods as may be specified; and
- (d) update the electronic records to reflect the quantity removed and the balance remaining in the warehouse.

(3) Upon arrival of the goods at the customs station of export, the proper officer at that customs station shall confirm their arrival on the electronic portal and record therein any discrepancy noticed. Such discrepancy, if any, shall be made available electronically to the bond officer.

#### **9. Operations in relation to warehoused goods.—**

The licensee shall ensure that warehoused goods are not manipulated, altered, processed or otherwise dealt with except in accordance with section 64 of the Act.

#### **10. Furnishing of returns.—**

- (1) The licensee shall, on or before the tenth day of each month, furnish through the electronic portal a return for the preceding month containing the particulars specified in Form WH-1.
- (2) The licensee shall, on or before the tenth day of each month, furnish through the electronic portal the particulars specified in Form WH-2 in respect of goods whose warehousing period under section 61 of the Act is due to expire during the following month.

#### **11. Maintenance of electronic records and documents.—**

- (1) The licensee shall maintain in the digital warehouse management system complete, accurate and up-to-date electronic records of all transactions relating to the receipt, handling, storage, transfer, operations and removal of warehoused goods, including the balance of such goods and the documents supporting each transaction.
- (2) The electronic records and documents shall be securely stored, regularly backed up in a system independent of the warehouse and readily retrievable, and every correction or alteration shall be captured in a system-generated audit trail.
- (3) The licensee shall, whenever required, produce such records and documents to the bond officer or any other officer authorised under the Act and preserve them for a minimum period of five years from the date of removal of the goods from the warehouse.

#### **12. Failure to confirm receipt or account for goods.—**

(1) Where the receipt or arrival of the goods, as the case may be, is not confirmed on the electronic portal within one month, or within such further period as the proper officer or bond officer may allow, from—

- (a) the date of the order under sub-section (1) of section 60 of the Act, where the goods are transported from a customs station to a warehouse; or

(b) the date of removal from the warehouse, where the goods are transported to another warehouse or to a customs station for export,

the proper officer or bond officer may require the owner of the goods or the licensee concerned to furnish the relevant information or documents.

(2) Where any discrepancy in the receipt or arrival of the goods is recorded on the electronic portal and made available electronically to the bond officer, the bond officer may require the owner of the goods or the licensee concerned to furnish the relevant information or documents.

(3) Where, upon examination of the information or documents furnished or otherwise available, the proper officer has reason to believe that any of the circumstances specified in section 72 of the Act exist, the proper officer may proceed in accordance with that section and other applicable provisions of the Act.

### **13. Electronic furnishing and acknowledgement.—**

(1) Every request, declaration, intimation, confirmation, return or other information required to be furnished under these regulations shall be furnished electronically through the electronic portal in such form and manner as may be provided therein.

(2) Upon successful furnishing, the electronic portal shall generate an acknowledgement bearing a unique reference number, and the date of generation of such acknowledgement shall be deemed to be the date of furnishing.

### **14. Risk-based verification.—**

The proper officer may, based on risk parameters, undertake scrutiny of records, inspection of the warehouse or goods, or audit of the transactions of the warehouse, in accordance with the provisions of the Act and the rules made thereunder.

### **15. Penalty.—**

If a licensee contravenes any provision of these regulations, abets such contravention, or fails to comply with any provision thereof, the licensee shall be liable to penalty in accordance with the provisions of the Act.

### **16. Power to exempt.—**

The Board may, having regard to the nature of goods or their manner of transport or storage, by order, exempt any class of goods from any provision of these regulations, subject to such conditions as may be specified in the order.

Encl: Forms WH-1 and WH-2

(.....)

Under Secretary

## FORM WH-1

### Monthly Return of a Bonded Warehouse

*(To be furnished electronically through the electronic portal)*

#### A. General Information

| Name of Licensee | Address of Licensee | Warehouse Code | Warehouse Address | Return Month | Return Year |
|------------------|---------------------|----------------|-------------------|--------------|-------------|
|                  |                     |                |                   |              |             |

#### B. Transaction Details

| Sl. No. | Section                                                         | Fields to be furnished                                                                                                                                                                                                                                                                                      |
|---------|-----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Receipt of Warehoused Goods from Customs Station</b>         | Into Bond BE No.; Into Bond BE Date; Port Code of Import; Bond No.; Bond Date; Date of Order under Section 60(1); Registration No. of Means of Transport; OTL No.                                                                                                                                           |
| 2       | <b>Receipt of Warehoused Goods from Another Warehouse</b>       | Into Bond BE No.; Into Bond BE Date; Port Code of Import; Bond No.; Bond Date; Date of Order under Section 60(1); Warehouse Code of Supplier Warehouse; Date and Unique Reference No. of Acknowledgement of Declaration under Regulation 6; Registration No. of Means of Transport; OTL No.                 |
| 3       | <b>Sub-Form for BE (Goods Details)</b>                          | Into Bond BE No.; Into Bond BE Date; No. of Packages; Marks and Numbers on Packages; Description of Goods; Unit Code; Quantity (Weight/Volume/Numbers etc.); Assessable Value (INR); Duty Assessed (INR); Quantity Advised; Quantity Received; Breakage/Damage; Shortage; Receipt of Warehoused Goods From. |
| 4       | <b>Handling and Storage—Sample Drawn by Government Agencies</b> | Into Bond BE No.; Into Bond BE Date; Date of Sample Drawn; Description of Sample; Quantity (Weight/Volume/Numbers etc.); Unit Quantity Code (UQC); Purpose of Sampling.                                                                                                                                     |
| 5       | <b>Activities under Section 64</b>                              | Into Bond BE No.; Into Bond BE Date; Date of Activity; Description; Purpose.                                                                                                                                                                                                                                |
| 6       | <b>Extension of Warehousing Period</b>                          | Into Bond BE No.; Into Bond BE Date; Description of Goods; Date of Expiry of Warehousing Goods; Period Extended Up To; Upload Extension Letter from the Commissioner.                                                                                                                                       |
| 7       | <b>Details of Bank Guarantee Taken in the Month</b>             | Into Bond BE No.; Into Bond BE Date; Description of Goods for which BG taken; Amount of BG; Date of Expiry of BG; Upload Copy of BG.                                                                                                                                                                        |
| 8       | <b>Details of Relinquishments During the Month</b>              | Into Bond BE No.; Into Bond BE Date; Description of Goods; Available Quantity; Quantity Relinquished; Upload Acceptance Letter from Commissioner.                                                                                                                                                           |

|    |                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|----|------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 9  | <b>Removal of Warehoused Goods for Home Consumption</b>    | Into Bond BE No.; Into Bond BE Date; Date of Order under Section 68(c); Description of Goods Removed; Unit Code; Quantity of Removal; Assessable Value of Goods Removed (INR); Duty Involved on Goods Removed (INR); Interest (INR); Balance Quantity Available in Warehouse Against Into-Bond BE; Remarks, if Any.                                                                                                                                                                                                                                                                                                                   |
| 10 | <b>Removal of Warehoused Goods for Export</b>              | Into Bond BE No.; Into Bond BE Date; Date of Order under Section 69(1)(c); SB No.; SB Date; Description of Goods Removed; Unit Code; Quantity of Removal; Assessable Value of Goods Removed (INR); Duty Involved on Goods Removed (INR); Interest (INR); Balance Quantity Available in Warehouse Against Into-Bond BE; Remarks, if Any; Date and Time of Removal; Registration No. of Means of Transport; Container No., where applicable; OTL No., where applicable; Date and Time of Arrival at Customs Station of Export; Quantity Received; Condition of OTL; Discrepancy, if Any; Date of Order Permitting Clearance for Export. |
| 11 | <b>Removal of Warehoused Goods to Another Warehouse</b>    | Into Bond BE No.; Into Bond BE Date; Date and Unique Reference No. of Acknowledgement of Declaration under Regulation 6; Code of Destination Warehouse; Description of Goods Removed; Unit Code; Quantity of Removal; Assessable Value of Goods Removed (INR); Duty Involved on Goods Removed (INR); Interest (INR); Balance Quantity Available in Warehouse Against Into-Bond BE; Remarks, if Any; Date and Time of Removal; Registration No. of Means of Transport; Container No., where applicable; OTL No., where applicable.                                                                                                     |
| 12 | <b>Details of Other Removals, if Any, During the Month</b> | Into Bond BE No.; Into Bond BE Date; Description of Goods; Quantity Removed; Date of Removal; Duty; Interest; Reason for Removal; Upload Payment Details/Challan/Approval of Proper Officer; Any Other Removal During the Month.                                                                                                                                                                                                                                                                                                                                                                                                      |

### Verification

I declare that the information furnished in this return is true, correct and complete.

| Name of authorised signatory | Designation | Place | Date | Authentication                      |
|------------------------------|-------------|-------|------|-------------------------------------|
|                              |             |       |      | Digital Signature Certificate (DSC) |

## FORM WH-2

### Details of Bills of Entry in Respect of Which the Warehousing Period Is Expiring in the Following Month

(To be furnished electronically through the electronic portal)

#### A. General Information

| Name of Licensee | Address of Licensee | Warehouse Code | Warehouse Address | Return Month | Return Year |
|------------------|---------------------|----------------|-------------------|--------------|-------------|
|                  |                     |                |                   |              |             |

#### B. Bill of Entry Details

| Sl. No. | Section                             | Fields to be furnished                                                                                                                                                                                                                                                                                                                     |
|---------|-------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1       | <b>Main Form—BE Details</b>         | Into Bond BE No.; Into Bond BE Date; Port Code of Import; Bond No.; Bond Date; Date of Order under Section 60(1); Remarks, if Any.                                                                                                                                                                                                         |
| 2       | <b>Sub-Form for BE (Line Items)</b> | Into Bond BE No.; Into Bond BE Date; Line-Item No. of the Warehousing BE; Description of Goods; Unit Code; Quantity (Weight/Volume/Numbers etc.); Assessable Value (INR); Date of Order under Section 60(1); Date of Expiry of Initial Bonding Period; Date of Expiry of Extended Period; Amount of Bank Guarantee (INR); Remarks, if Any. |

#### Verification

I declare that the information furnished in this return is true, correct and complete.

| Name of authorised signatory | Designation | Place | Date | Authentication                      |
|------------------------------|-------------|-------|------|-------------------------------------|
|                              |             |       |      | Digital Signature Certificate (DSC) |