



Director General SEZEPCC <dg@sezepc.in>

Urgent representation on procedural challenges in ex-bond clearance from Customs Bonded Warehouses (CBW)

3 messages

Mandeep Singh Rana <mandeep.r@onnsynex.com>
To: dg@epces.in
Cc: OSV MANAGEMENT <Management@onnsynex.com>

15 April 2026 at 05:45

Respected Sir ,

Greetings from OSV!!

We would like to bring to your kind and urgent attention the practical difficulties being faced in the clearance of consignments from Customs Bonded Warehouses (CBW), particularly in cases where goods were initially inwarded into SEZ/FTWZ through ICEGATE and subsequently transferred to a CBW under a Bond-to-Bond Bill of Entry filed on the NSDL portal (as per Rule 46, Sub-rule 13), owing to the non-availability of this functionality in the current ICEGATE module.

At the stage of ex-bond clearance from CBWs, significant challenges are being encountered across multiple Customs locations, notably Mumbai, Garhi Harsaru, Punjab, and Chandigarh. The issue has arisen as Customs authorities are not permitting the filing of manual Ex-Bond Bills of Entry and are insisting that the same be filed through ICEGATE, resulting in a procedural deadlock due to the following reasons:

- The inward movement of goods into bond has already been completed through Bills of Entry filed on the NSDL portal, which are effectively treated as manual BOEs.
- The facility for filing such Bond-to-Bond transactions from SEZ/FTWZ is currently not available on ICEGATE and is still under development.
- There is no provision in ICEGATE to capture or integrate data originating from NSDL-filed BOEs.
- In the interim, Customs Bonded Warehouses are not accepting manual Ex-Bond Bills of Entry.

This mismatch between inward and outward procedures has adversely impacted the clearance of bonded cargo, leading to delays, blockage of working capital, and significant operational and financial losses to importers. The issue is particularly critical for the liquor trade, where timelines and regulatory compliance are highly sensitive.

It is pertinent to highlight that FTWZs are extensively used by liquor importers, particularly foreign clients, for consolidation of multiple brands/products and subsequent distribution to various channels such as Customs Bonded Warehouses, Duty Free Shops, hotels, embassies, and exports.

CBWs are not limited to locations attached to ICDs/CFSSs but are also privately maintained by liquor importers for onward sale to retailers within the same state or to buyers in other states through CBWs located in those respective states, as per demand and in compliance with state excise regulations such as labelling requirements.

In view of the above, we humbly request your kind intervention and guidance to resolve this issue at the earliest by considering the following options:

1. Permitting the acceptance and processing of manual Ex-Bond Bills of Entry in such cases until the relevant ICEGATE module is made operational; or
2. Allowing the upload/feeding of NSDL-filed BOE data into ICEGATE as fresh imports, along with supporting documents duly verified by the concerned Bond Section officers/ or else and enabling generation of a corresponding ICEGATE BOE; or

3. Providing any alternative compliant mechanism to regularize and facilitate smooth clearance of such consignments.

It is further submitted that prior to the introduction of ICEGATE integration with SEZ operations, transactions between SEZ/FTWZ and CBWs were functioning smoothly without such procedural constraints.

The trade should not be penalised due to the non-readiness of the ICEGATE module for SEZ/FTWZ transactions, especially when transferring goods to CBWs, which are also recognized bonded transit locations annexed to ports.

We sincerely request your intervention to take up this matter with the concerned authorities, including CBIC and the respective Customs Commissioners, as an interim relief measure for the trade.

Your support in addressing this issue will go a long way in ensuring seamless trade operations and preventing further disruption to legitimate business activities.

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Stay Safe Stay Healthy !
Thanks and Kind Regards,
Mandeep Singh Rana
Manager - Compliance



ONNSYNEX VENTURES PVT. LTD.



(An ISO 9001:2015, 14001:2015, 45001:2018 & 50001:2018 Certified Company)

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PS: PLEASE BE ENSURE THAT YOU HAVE TAKEN THE MARINE INSURANCE COVERAGE TO PROTECT FROM THE LOSS IN TRANSIT, DAMAGE, PILFERRAGE ETC. BEFORE DISPATCH FROM FACTORY/WAREHOUSE .OSV IS NOT RESPONSIBLE FOR ANY LOSS OCCURRED DURING TRANSIT OR OTHERWISE.

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Director General SEZEP <dg@sezepc.in>

15 April 2026 at 11:50

To: DG Systems & Data Management <dg.sys@icegate.gov.in>, Alok Gupta Addl Pr ADG ICEGATE <alok.gupta68@gov.in>, "Vimal ANAND JS(SEZ)" <vimal.anand@nic.in>, "Yogendra Garg Member , CBIC" <y.garg@nic.in>, "Sh Ajay Bhadoo AS(SEZ)" <astpd-doc@nic.in>, membercus.cbic@gov.in, "Sh Gaurav Pundir Dir(SEZ)" <gaurav.pundir@gov.in>

Dear Sir

Please refer to the trailing email from M/s ONNSYNEX VENTURES PVT. LTD. regarding the problem being faced by them in the clearance of consignments from Customs Bonded Warehouses (CBW), particularly in cases where goods were initially inwards into SEZ/FTWZ through ICEGATE and subsequently transferred to a CBW under a Bond-to-Bond Bill of Entry filed on the NSDL portal (as per Rule 46, Sub-rule 13), owing to the non-availability of this functionality in the current ICEGATE module.

They have stated that prior to the introduction of ICEGATE integration with SEZ operations, transactions between SEZ/FTWZ and CBWs were functioning smoothly without such procedural constraints.

According to them, the issue has arisen as Customs authorities are not permitting the filing of manual Ex-Bond Bills of Entry and are insisting that the same be filed through ICEGATE, resulting in a procedural deadlock due to the following reasons:

- The inward movement of goods into bond has already been completed through Bills of Entry filed on the NSDL portal, which are effectively treated as manual BOEs.
- The facility for filing such Bond-to-Bond transactions from SEZ/FTWZ is currently not available on ICEGATE and is still under development.
- There is no provision in ICEGATE to capture or integrate data originating from NSDL-filed BOEs.
- In the interim, Customs Bonded Warehouses are not accepting manual Ex-Bond Bills of Entry.

It is requested that their problem may be resolved and till the functionality of Bond to Bond transactions from SEZs/FTWZs is built into the current ICEGATE for SEZs, Customs Bonded Warehouses should be asked to accept manual Ex-Bond Bills of Entry filed on the NSDLportal.

Regards

Alok Chaturvedi
DG EPCES

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