



THE PLASTICS EXPORT  
PROMOTION COUNCIL

दि प्लास्टिक एक्स्पोर्ट प्रमोशन कौन्सिल  
( भारत सरकार, वाणिज्य एवं उद्योग मंत्रालय, वाणिज्य विभाग द्वारा प्रायोजित )

**THE PLASTICS EXPORT PROMOTION COUNCIL**  
(Sponsored By The Ministry Of Commerce & Industry, Deptt. Of Commerce, Government Of India)

Ref. No. : Plexh/Cir/959

Date : 16.01.2025

To,

All Members of Plexconcil/

COA Members

Dear Sir/ Madam,

Greetings!

**Subject: Stakeholders comments/inputs w.r.t notification to be issued under Section 65(1) of the Customs Act/**

**(Inputs on List of the manufacturing processes and other operations which may not be permitted in the Customs Warehouse)**

We wish to inform you that Department of Chemicals & Petrochemicals seeking members inputs on thlist of the manufacturing processes and other operations which may not be permitted in the Customs Warehouse.

As you are aware that Section 65 of the Customs Act, 1962 allows manufacturing or other operations to be carried out in a Customs warehouse. When dutiable inputs or capital goods are brought into such a warehouse, all customs duties on such warehoused goods stand deferred till clearance.

Further in terms of Section 101 of the Finance Act 2024, the following provision to Section 65(1) has been inserted in the Customs Act' 1962.

***"Provided that the Central Government may, if satisfied that it is necessary in the public interest so to do, by notification in the Official Gazette, specify the manufacturing processes and other operations in relation to a class of goods that shall not be permitted in a warehouse"***

The Central Government can issue a notification in the Official Gazette to specify certain manufacturing processes and operations that are not allowed in warehouses if it is in the public interest.

In this context, members are requested to provide inputs on the following points till **17.01.2025** (12noon) to [bharti@plexconcil.org](mailto:bharti@plexconcil.org) [anirudha@plexconcil.org](mailto:anirudha@plexconcil.org) :-

- Classes of goods and types of operations that may not be permitted in a warehouse where duty deferred goods are allowed.
- Reasons for any recommended restrictions.
- Additional considerations on implications or potential outcomes that may be relevant for formulation of this notification.

Members are requested to give their inputs at the earliest.

Best regards,

Bharti Parave  
Deputy Director – Trade & Policy  
**The Plastics Export Promotion Council**