

**Circular No. 987/11/2014-CX**

dated 15.10.2014

F.No.209/10/2013- CX.6  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise & Customs

To

The Director General (All)  
The Chief Commissioner of Central Excise (All)

**Sub: Export warehousing –Extension of facility at Bhuj Taluka in Kutch District in the state of Gujarat - regarding.**

I am directed to refer to Board's Circular No. 581/18/2001-CX dated 29<sup>th</sup> June, 2001 which, inter-alia, specifies conditions, procedures, class of exporters and places under sub-rule (2) of rule 20 of Central Excise Rules, 2002 for warehousing of excisable goods for the purpose of export. In paragraph 2(2) of the said Circular, the Board has specified places where warehouses may be established to store excisable goods for export. The Board has received representations from the trade to include Bhuj Taluka of Kutch District in the state of Gujarat in the list of places mentioned in the said Circular.

2. The matter has been examined. Board is of the view that extension of the facility of export warehousing to Bhuj Taluka of Kutch district in the state of Gujarat would facilitate the trade and industry. Therefore, it has been decided to amend paragraph 2(2) of the Circular No. 581/18/2001-CX dated 29<sup>th</sup> June, 2001 to include Bhuj Taluka of Kutch District in the state of Gujarat. Accordingly, the said paragraph shall now read as follows:

“(2) Places: The warehouses may be established and registered in Ahmedabad, Bangalore, Kolkata, Chennai, Delhi, Hyderabad, Jaipur, Kanpur, Ludhiana, Mumbai, the districts of Pune and Raigad in the state of Maharashtra, the district of East Midnapore in the state of West

Bengal, the district of Kancheepuram in the state of Tamil Nadu, the district of Indore in the state of Madhya Pradesh, the taluka Ankleshwar in the district of Bharuch in the state of Gujarat, Navi Mumbai in the district of Thane in the state of Maharashtra, Sholinghur in the district of Vellore in the state of Tamil Nadu, Bidadi in the Bangalore Rural District, Karnataka, the district of Thiruvallur in the state of Tamil Nadu, the district of Gautam Budh Nagar in the state of Uttar Pradesh, the district of Nagpur in the state of Maharashtra, Tehsil of Tijara of Alwar district in the state of Rajasthan and Bhuj Taluka of Kutch District in the state of Gujarat.”

3. The field formations may suitably be informed. Receipt of this Circular may please be acknowledged. Hindi version will follow.

Yours faithfully,

**(ROHAN)**

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