



Directorate General of Systems and Data Management

CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS

Dept. of Revenue, Ministry of Finance, Government of India

Date: 04.09.2025

Advisory No: 54/2025

Category: Customs

Issued by: DGoS, ICES

Subject- Digitization of Customs Bonded Warehouse procedures relating to Bond to Bond Movement of warehoused goods– reg.

Kind reference is invited to ICES Advisory No. 23/2024 dated 04.10.2024 regarding the introduction of warehouse module for online submission and processing of requests for transfer of warehoused goods to another person and/or another warehouse on the ICEGATE portal.

2. In this regard, it is informed that the system has been enhanced to permit ex-bonding from a warehouse only if sufficient goods are available in the ledger maintained for that IEC at the concerned warehouse. This modification shall be applicable to all into-bond Bills of Entry filed on or after 01.09.2025.

3. This ensures that a ledger is maintained for each movement of goods at every warehouse in the system. At the time of ex-bonding, ICES will debit only from the ledger maintained at that warehouse for the IEC carrying out the ex-bonding. Consequently, every movement from one warehouse to another (i.e., bond-to-bond transfer or warehouse-to-warehouse transfer) must be carried out electronically through the ICEGATE portal.

4. Trade under your jurisdiction may be guided suitably and officers informed. Officers facing any difficulties or issues may email to saksham.seva@icegate.gov.in. Traders facing any difficulties or issues may email to icegatehelpdesk@icegate.gov.in.

ASSISTANT DIRECTOR, ICES

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