CBIC

CBIC drafts one set of customs warehouse licensing regulations

CBIC's draft Warehouse Licensing Regulations, 2026 would replace the 2016 public, private and special warehouse regulations with one online licence process.

THE CENTRAL BOARD OF Indirect Taxes and Customs (CBIC), Department of Revenue, Ministry of Finance, has put the draft Warehouse Licensing Regulations, 2026 out for comments. CBIC posted the draft on its website on August 19, 2026, with a covering letter, F. No. 473/04/2023-LC, asking its webmaster to upload it. The letter's date line reads "Dated the .08.2026", with the day left blank; Sanjeev Kumar Ray, Assistant Commissioner of Customs, signed it digitally on August 19, 2026. The draft is a notification for the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), with its number ("Notification No. ___/2026-Customs (N.T.)"), G.S.R. number and date left blank. CBIC would make it under section 157, read with sections 57, 58, 58A and 58B, of the Customs Act, 1962. It would supersede the Public, Private and Special Warehouse Licensing Regulations, 2016 and come into force on publication in the Official Gazette.

KEY FACTS

AUTHORITY

CBIC

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Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance

DOCUMENT

Draft Warehouse Licensing Regulations, 2026 (draft Notification No. ___/2026-Customs (N.T.)), sent with CBIC's letter F. No. 473/04/2023-LC

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CBIC · August 19, 2026

The Central Board of Indirect Taxes and Customs (CBIC), Department of Revenue, Ministry of Finance, has put the draft Warehouse Licensing Regulations, 2026 out for comments. CBIC posted the draft on its website on August 19, 2026, with a covering letter, F. No. 473/04/2023-LC, asking its webmaster to upload it. The letter's date line reads "Dated the .08.2026", with the day left blank; Sanjeev Kumar Ray, Assistant Commissioner of Customs, signed it digitally on August 19, 2026. The draft is a notification for the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), with its number ("Notification No. ___/2026-Customs (N.T.)"), G.S.R. number and date left blank. CBIC would make it under section 157, read with sections 57, 58, 58A and 58B, of the Customs Act, 1962. It would supersede the Public, Private and Special Warehouse Licensing Regulations, 2016 and come into force on publication in the Official Gazette.

One form covers all three kinds of warehouse. The applicant fills in the Warehouse Licensing Form, in the draft's annexure, on the electronic portal, which the draft defines as the common portal at www.icegate.gov.in, and uploads the documents it lists. A person seeking licences for more than one category of warehouse makes a separate application for each warehouse. A public warehouse (section 57) holds dutiable goods imported by others, a private warehouse (section 58) goods imported by or for the applicant, and a special warehouse (section 58A) goods the Board notifies. The Principal Commissioner or Commissioner of Customs may verify the application and inspect the premises. The applicant must be a citizen of India or an entity incorporated or registered under any law. The premises must suit secure storage and customs supervision, and the declared security and safety arrangements, authorized use of the premises, digital inventory control and storage approvals must be found in order. The applicant also gives an undertaking to comply, a solvency certificate from a scheduled bank issued not more than one month before the application, and its latest audited financial statements or, if there are none, a business plan. Central, State and Union territory government undertakings and Major Port boards need not give the last two.

The Commissioner may reject an application, with reasons in writing and after a hearing, if the applicant has been declared insolvent, bankrupt or of unsound mind, faces pending bankruptcy proceedings, or does not meet the conditions. Pending criminal proceedings, a conviction for any offence, or a penalty for an offence under the Customs Act, the Central Excise Act, 1944, Chapter V of the Finance Act, 1994, or the Central or Integrated Goods and Services Tax Acts, 2017, are also grounds where the Commissioner finds the applicant not a fit person. Before the grant, the applicant must give an all-risk insurance policy in favor of the President of India, covering "natural calamities, riots, fire, theft, skilful pilferage and commercial crime", for the duty on the goods stored at any time; an undertaking to pay duties, interest, fine and penalties under section 73A(3); an indemnity undertaking; and register on the portal an experienced warehouse keeper or authorized person, with a digital signature certificate. The licence may be granted within 30 days of submission. A deficiency is to be raised within 15 days, answered within 15

days and decided within 15 days, and no application may take more than 45 days in all. An applicant or licensee may also ask to store warehoused goods and non-bonded liquid bulk cargo together in one tank or other storage facility of the warehouse, if the two are identical in nature, grade, concentration and technical specifications and can be accounted for separately.

A licence would stay valid until it is surrendered or cancelled; the draft sets no fixed term. A warehouse where no dutiable goods have been deposited for a continuous year is put in inactive status on the portal and takes no more goods until the licence is renewed. Within one month of the electronic notice, the licensee must apply for renewal, giving reasons, or apply to surrender the licence. This does not apply to section 58 and 58A warehouses permitted to manufacture or carry out other operations under section 65. The licensee must keep digital records, verify and reconcile stock at least once a quarter, have the records audited each year by a Chartered Accountant and upload the certificate within 30 days of the next financial year's start, and ask for an amendment within 15 days of any change in the particulars of its application. A licence passes to another entity only on an amalgamation, merger, demerger, change in constitution or other reorganization, with a fresh application from the successor. On grounds such as a breach of the Act or the licence conditions, a licence obtained by improper means, or not filing returns under the Warehouse Operations Regulations 2026 "(to be issued)" for six continuous months, the Commissioner may issue a notice through the portal giving 30 days to show cause against cancellation. The warehouse's operation may be suspended while the proceedings run, and no goods may be deposited during a suspension. After a cancellation, the goods must be moved to another warehouse or cleared within seven days, unless the proper officer allows longer.

Licences granted under the three 2016 regulations would stay valid if the warehouses meet the conditions in regulations 4 and 5 within three months of commencement and the licensee registers the licence on the portal in that time; otherwise the licence is liable to cancellation. Pending applications would be processed under the new regulations. Comments were invited within 15 days, in a five-column table (serial number, regulation number of the draft, title of the regulation, proposed modifications, if any, and reason, remarks or comments), in MS Word or a compatible format or a machine-readable PDF, by email to rashmi.gautham@gov.in, osd-customsep@gov.in and tanujk.c081601@gov.in. The letter counts the 15 days from the date it was issued, which it leaves blank; counted from August 19, 2026, the day it was signed and posted, they ran to September 3, 2026. The draft sets no fee, no minimum solvency amount and no minimum number of CCTV cameras or footage retention period; the form asks applicants to state the solvency certificate's amount, the number of cameras and the retention period. By October 28, 2026, CBIC had not notified final regulations: its Customs (N.T.) notifications ran to No. 87/2026-Customs (N.T.) of October 21, 2026, and none of them is on warehouse licensing.

Issued by	Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance

Document	Draft Warehouse Licensing Regulations, 2026 (draft Notification No. ___/2026-Customs (N.T.)), sent with CBIC's letter F. No. 473/04/2023-LC
Dated	August 19, 2026, the day CBIC posted it; the letter prints "Dated the .08.2026", with the day blank, and was digitally signed on August 19, 2026
Posted	CBIC's Stakeholder Consultation and Public Information page, under Public Information, August 19, 2026
Status	Draft for comments; to be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)
Legal basis	Section 157, read with sections 57, 58, 58A and 58B, Customs Act, 1962
Would supersede	Public, Private and Special Warehouse Licensing Regulations, 2016
Applies to	Applicants for and holders of public (section 57), private (section 58) and special (section 58A) warehouse licences
Takes effect	On publication in the Official Gazette, as drafted
How to apply	Warehouse Licensing Form on the electronic portal at www.icegate.gov.in; a person seeking licences for more than one category of warehouse makes a separate application for each warehouse
Solvency certificate	From a scheduled bank, issued not more than one month before the date of application
Decision on an application	Grant within 30 days of submission; not more than 45 days in all
Licence validity	Until surrendered or cancelled; inactive status after one continuous year with no dutiable goods deposited
Existing licences	Stay valid if regulations 4 and 5 are met, and the licence registered on the portal, within three months of commencement
Comments	Within 15 days, in the five-column format, in MS Word or compatible format or machine-readable PDF, to rashmi.gautham@gov.in, osd-customsep@gov.in and tanujk.c081601@gov.in
Related	Draft Warehousing Operations Regulations, 2026, posted by CBIC for comments on September 21, 2026
Status on October 28, 2026	No final regulations among CBIC's Customs (N.T.) notifications through No. 87/2026-Customs (N.T.) of October 21, 2026

Signed by	Sanjeev Kumar Ray, Assistant Commissioner of Customs (the covering letter); the draft's signature block gives only "Under Secretary", with no name

Time limits in the draft regulations

Regulation	Step	Time limit
4(2)(f)(i)	Solvency certificate from a scheduled bank	Issued not more than one month before the date of application
6(1)	Grant of a licence	Within 30 days from submission of the application on the portal
6(1)	Deficiency in an application	Raised within 15 days of submission; the applicant replies within 15 days; a decision within 15 days of the reply
6(1)	Total time for an application	Not more than 45 days from submission
8(2), 8(3)	Warehouse with no dutiable goods deposited	Inactive status after a continuous period of one year; renewal or surrender applied for within one month of the electronic intimation
9(5)	Stock verification and reconciliation	At least once in every quarter
9(6)	Chartered Accountant's audit certificate	Uploaded within 30 days from the start of the following financial year
10(1), 10(3)	Amendment of the licence	Requested within 15 days of a change; allowed or rejected within 30 days of the request
13(2)(d)	Returns not furnished, a ground for cancellation	A continuous period of six months
13(2)	Reply to a notice proposing cancellation	Within 30 days
13(7)	Goods in a warehouse whose licence is cancelled	Moved to another warehouse or cleared for home consumption or export within seven days of service of the order, or a longer period the proper officer allows
14(1), 14(2)	Licences under the 2016 regulations	Regulations 4 and 5 met, and the licence registered on the portal, within three months from commencement

The draft regulations (Warehouse Licensing Regulations, 2026), placed for stakeholder comments (PDF, 845 KB)

Source: CBIC's own copy.

Checked against the official copy on October 28, 2026.

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Read online: indusdesk.com/customs/insights/cbic-drafts-one-set-of-customs-warehouse-licensing-regulations/