

**F.No.261/27/3/2002-CX-8**

Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise & Customs

**Subject: Storage of duty paid goods belonging to another manufacturer in a warehouse-clarification thereon.**

I am directed to refer to Board's Circular No.579/16/2001-CX dated 26.6.2001 which inter alia provides for storage of goods belonging to the registered person of a warehouse. The said Circular provides for procedure of storage of non-duty paid goods belonging to another person [Para 7(a)] or storage of both duty paid and non-duty paid goods belonging to a registered person [Para 7(b)]. However, there is no explicit provision for storage of duty paid goods belonging to another manufacturer. Hence, a doubt has arisen whether duty paid goods belonging to another manufacturer can be stored in the warehouse.

2. The issue has been examined by Board and it has been decided to extend the facility of storage of duty paid goods belonging to another manufacturer along with non-duty paid goods in the warehouse with the permission of the Commissioner of Central Excise having jurisdiction over the warehouse subject to conditions as may be prescribed by the Commissioner to safeguard revenue
3. Trade and field formations may kindly be informed.
4. The receipt of this letter may please be acknowledged.
5. Hindi version will follow.