

	प्रधान आयुक्त सीमा शुल्क (आयात) का कार्यालय OFFICE OF THE PRINCIPAL COMMISSIONER OF CUSTOMS (IMPORT), हवाई माल परिसर, सहार, अंधेरी (पूर्व), मुंबई - 400099 AIR CARGO COMPLEX, SAHAR, ANDHERI (E), MUMBAI – 400099 Email: pro.acc-sahar@gov.in
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Dated: 22-06-2026

PUBLIC NOTICE NO. 11/2026-27

Subject: Digitization of Warehousing procedures under Section 49 of the Customs Act, 1962.

Attention of Importers, Customs Brokers, Custodians and all other stakeholders is drawn to the provisions of Section 49 of the Customs Act, 1962, which provide for storage of imported goods in a public warehouse pending clearance, where such goods cannot be cleared within a reasonable time.

2. Directorate General of Systems and Data Management (DG Systems), CBIC has issued Advisory No. 22/2026 regarding digitization of the procedure under Section 49 of the Customs Act, 1962. In this regard, a new module has been developed in ICES for digital processing of requests from importers for availing the facility under Section 49 of the Customs Act, 1962.

3. The salient features of the online facility are as under:

(i) An importer can submit the request for warehousing through the ICEGATE portal. A detailed user manual dated 29.04.2026 has been issued on the ICEGATE portal for the guidance of importers.

(ii) Upon successful submission of the request, the application will be marked to the officer for approval. The officer can view the request details using ACL role. A new Option No. 38, "Section 49 Approval", has been provided under the ACL role.

(iii) To identify different types of requests, two distinct codes have been created namely 'F' for Fresh request for warehousing and 'E' for Extension for already warehoused goods.

(iv) Based on the records submitted, the officer may view the details of the Bill of Entry, raise a query or approve the request using the above option. Screenshots explaining these options are attached as Annexure- A to this Public Notice for guidance.

4. The online module also enables importers to view the status of applications, submit replies to queries raised by Customs and seek extension of the storage period, wherever applicable, through the ICEGATE portal.

5. A detailed User Manual issued by DG Systems, CBIC explaining the procedure for submission of applications under Section 49, tracking application status, handling of queries and seeking extension of storage period is enclosed as Annexure-B to this Public Notice for

guidance of the trade and other stakeholders.

6. Importers, Customs Brokers and other stakeholders are advised to make use of the online facility and follow the procedure outlined in the enclosed User Manual while submitting requests under Section 49 of the Customs Act, 1962.

7. Trade facing any difficulties or issues in using the facility may email at icegatehelpdesk@icegate.gov.in.

8. Officers facing any difficulties or issues in processing applications under the module may email at saksham.seva@icegate.gov.in.

9. Any other difficulties in implementation of this Public Notice may be brought to the notice of the Additional Commissioner of Customs, Technical (Import), ACC, Mumbai Zone III (email-pro.acc-sahar@gov.in). For assistance, clarification and information, Importers and Customs Brokers may contact our Help Desk at TSK (Turant Suvidha Kendra) at email-tsk.accmumbaizone3@gov.in/ Tel-022-26816696 or visit our official website at <https://mumbaicustomszone3.gov.in>.

Hindi version follows.

Digitally signed by
Manish Chandra
Date: 22-06-2026
17:50:24

(Manish Chandra)
Pr. Commissioner of Customs (Import)
ACC, Mumbai.

Copy:

1. The Chief Commissioner of Customs, Mumbai Customs Zone –III, Mumbai.
2. The Commissioner/Commissioner of Customs (General & Export), ACC, Mumbai
3. All Additional/Joint Commissioners of Customs (Import), ACC, Mumbai
4. All Additional/Joint Commissioner of Customs (General & Export), ACC, Mumbai
5. All Deputy/Assistant Commissioners of Customs (Import), ACC, Mumbai
6. Trade Associations
7. CB Associations (BCBA)
8. MIAL / Air India
9. EDI section (for upload on Website)
10. Office Copy



Directorate General of Systems and Data Management

CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS

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

Annexure

1. A new option "Section 49 approval" has been provided under ACL role

Indian Customs EDI System

24/04/2026 NEW CUSTOM HOUSE, NR IGI AIRPORT NEW DELHI 110037 (INDEL4) 14:31:14

Welcome NACEN USER7

Profile : Present Role : IMP-ASST/DY COMM. ACL User Manual F...

Activity Menu

1 Appraising BE	16 Amendment in BL/MAWB for Prior BE	31 Pending Licences for Registration
2 BEs Allocated	17 BEs to be activated by Appraiser	32 View IGM CONTAINERS SCANNED
3 Document Status	18 Relieve, Reallocate, Priority	33 eScrip Refund
4 Section 48 Permission	19 IGM Enquiry	34 Licence Export Obligation
5 Licence Management	20 Pendency - Group-wise	35 Late Fee Refund
6 Bond Management	21 Past Bs/E	36 Re-Assess BE for Refund
7 Tariff Directory Reports	22 Reallocate Amendments	37 Voluntary Feedback
8 Bond Amendment	23 Closure Of BE (Without Clearance)	38 Section-49 Approval
9 Amendments	24 Assign PCCC Groups	39 Activate Sec-49 B/E for Examination
10 View BE	25 Single Window BE Recall	40 Reports
11 BE - Reprint Permission	26 Manual BE/Challan Generation	41 Change Role
12 DEPB Licence Management	27 All India Licence View	42 Exit From ICES
13 Re-Assess BE (Without Refund)	28 Partial credit of RE Bond	
14 BE Movement	29 Waiver of Late filing Charges	
15 Activate BE	30 Misc. Comments of BE	

Designed & Developed By :

2. On clicking above option, following screen will appear. On pressing F7 key, list of BE where request has been raised for warehousing under section 49 will appear. Two distinct codes namely 'F' for Fresh request for warehousing, 'E' for extension for already warehouse goods can be seen as below:

06/04/2026 Test ICES Document (Not Valid)/Imports 20:36:50
NEW CUSTOM HOUSE, NR IGI AIRPORT NEW DELHI 110037 SECTION 49

BE SECTION 49 APPROVAL

BE No. Date CC Typ Group Warehouse Code

Request No. Request Typ

Previous Dept. Comments

Enter Your Remarks

APPROVE QUERY View Reply

section49 request

Find F%

R...	Be_No	Be Dt	Cu
F	2020885	04-APR-25	INI
F	2020425	28-FEB-25	INI
F	2024213	27-MAR-26	INI
F	2024215	27-MAR-26	INI

Find OK Cancel



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

3. Officer needs to enter remark before approving the request.

06/04/2026 Test ICES Document (Not Valid)/Imports 20:36:50
NEW CUSTOM HOUSE, NR IGI AIRPORT NEW DELHI 110037 SECTION 49

BE SECTION 49 APPROVAL.

BE No 2020885 Date 04/04/2025 CC Typ Group Warehouse Code
Request No. Request Typ F-Fresh

Previous Dept. Comments

Enter Your Remarks

APPROVE QUERY View Reply

Alert
Enter Your Remarks
OK

4. Officer can approve request using approve button as shown below.

SECTION49_APPROVAL

06/04/2026 Test ICES Document (Not Valid)/Imports 20:36:50
NEW CUSTOM HOUSE, NR IGI AIRPORT NEW DELHI 110037 SECTION 49

BE SECTION 49 APPROVAL.

BE No 2020885 Date 04/04/2025 CC N Typ H Group 3A Warehouse Code DEL4U014
Request No. 260406142346 Request Typ F-Fresh

Previous Dept. Comments

Enter Your Remarks
testing of section 49

APPROVE QUERY View Reply VIEWBE Exit



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CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS

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

5. The request will be approve as shown below.

SECTION49_APPROVAL

06/04/2026 Test ICES Document (Not Valid)/Imports 20:36:50
NEW CUSTOM HOUSE, NR IGI AIRPORT NEW DELHI 110037 SECTION 49

BE SECTION 49 APPROVAL.

BE No 2020685 Date 04/04/2025 CC N Typ H Group 3A Warehouse Code DEL4U014
Request No. 26040614234 Request Typ F-Fresh

Previous Dept.Comments

Enter Your Remarks
testing of section 49

APPROVE QUERY View Re

Alert
Sec49 approved for this BE, Reasons RECORDED
OK

6. Officer can raise query to the Importer using Query option as shown below:

SECTION49_APPROVAL

23/04/2026 Test ICES Document (Not Valid)/Imports 18:55:36
NEW CUSTOM HOUSE, NR IGI AIRPORT NEW DELHI 110037 SECTION 49

BE SECTION 49 APPROVAL.

BE No 2021886 Date 28/08/2025 CC N Typ W Group 3 Warehouse Code DEL4U075
Request No. 26042215481 Request Typ F

Previous Dept.Comments

Enter Your Remarks
testing of query raised

APPROVE QUERY View Reply VIEWBE Exit

**Directorate General of Systems and Data Management****CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS****Dept. of Revenue, Ministry of Finance, Government of India**

7. Officer can raise query to the Importer using Query option as shown below.

SECTION49_APPROVAL

Sec49 Query BE SECTION49 QUERY **25050101**

BE No.& Date :

Enter Query Text

SECTION49_APPROVAL

Sec49 Query BE SECTION49 QUERY **25050101**

BE No.& Date :

Enter Query Text

Alert

 This BE has been forwarded for Reply..

Section - 49

On ICEGATE 2.0

USER MANUAL

Version 1.01

Date:29-04-2026

Directorate General of Systems and Data Management
CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS

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1 Getting Started.

Welcome to the ICEGATE 2.0 user manual for Section 49 functionality. This manual provides a detailed overview of all features available under this functionality, including step-by-step guidance for submitting applications, tracking request status, handling queries, and managing extended storage period requests through the Section 49 form on the ICEGATE 2.0 portal.

2 Brief about User Manual.

This user manual is intended to guide members of the public through a step-by-step process for completing the Section 49 form using the online services available on the ICEGATE 2.0 portal.

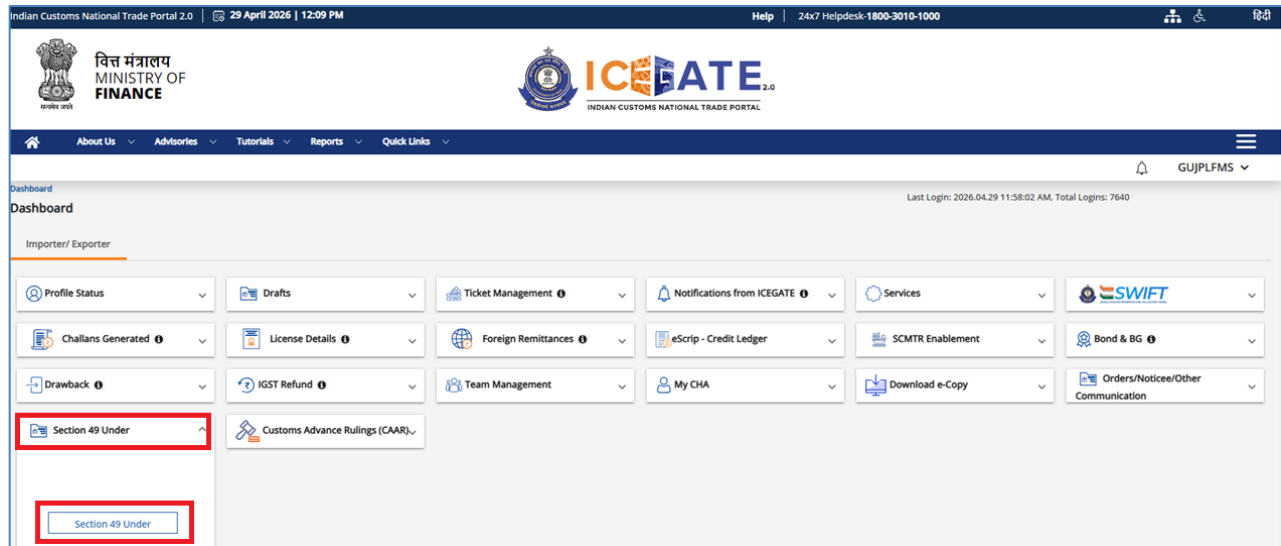
3 Overview.

Section 49 provides facilities for importers, who are unable to clear imported goods within the stipulated time period, to temporarily store such goods under Customs control for an extended period of time.

This document will capture all the steps involved in filling out the Section 49 web form, during which users will be required to provide minimal details. Upon completion of the process, users will be able to view a system-generated Request ID for future reference.

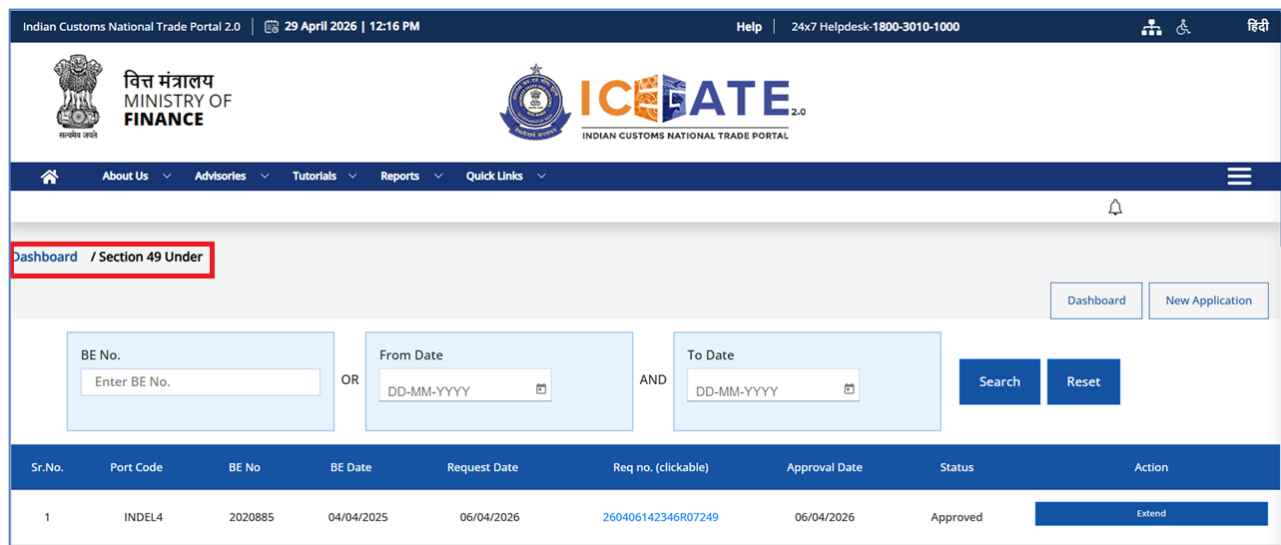
4 Workflow of Section 49 Application

The user will log in to the ICEGATE portal and, from the dashboard, navigate to the 'Section 49 Under' option available under the 'Services' widget, as shown on the screen below.



4.1 User Dashboard - Section 49

Upon selecting the 'Section 49 Under' option, the system redirects the user to the dashboard, where existing applications can be viewed and searched using BE No. or date range.



Directorate General of Systems and Data Management

CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS

Indian Customs National Trade Portal 2.0 | 29 April 2026 | 12:17 PM
Help | 24x7 Helpdesk: 1800-3010-1000
हिंदी

BE No.

OR

From Date

AND

To Date

Search

Reset

Sr.No.	Port Code	BE No	BE Date	Request Date	Req no. (clickable)	Approval Date	Status	Action
1	INDEL4	2020885	04/04/2025	06/04/2026	260406142346R07249	06/04/2026	Approved	Extend
2	INDEL4	2020626	17/03/2025	06/04/2026	260406164514R90808	07/04/2026	Approved	Extend
3	INDEL4	2021265	05/05/2025	06/04/2026	260406171440R12534		Query Raised	Reply
4	INDEL4	2020265	07/02/2025	06/04/2026	260406173312R05184	27/04/2026	Approved	Extend

4.2 Request for New Application

The user can initiate a fresh request by clicking on the “New Application” button, as highlighted in the screen below

Indian Customs National Trade Portal 2.0 | 29 April 2026 | 12:16 PM
Help | 24x7 Helpdesk: 1800-3010-1000
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MINISTRY OF
FINANCE



ICEGATE
INDIAN CUSTOMS NATIONAL TRADE PORTAL

BE No.

OR

From Date

AND

To Date

Search

Reset

Dashboard

New Application

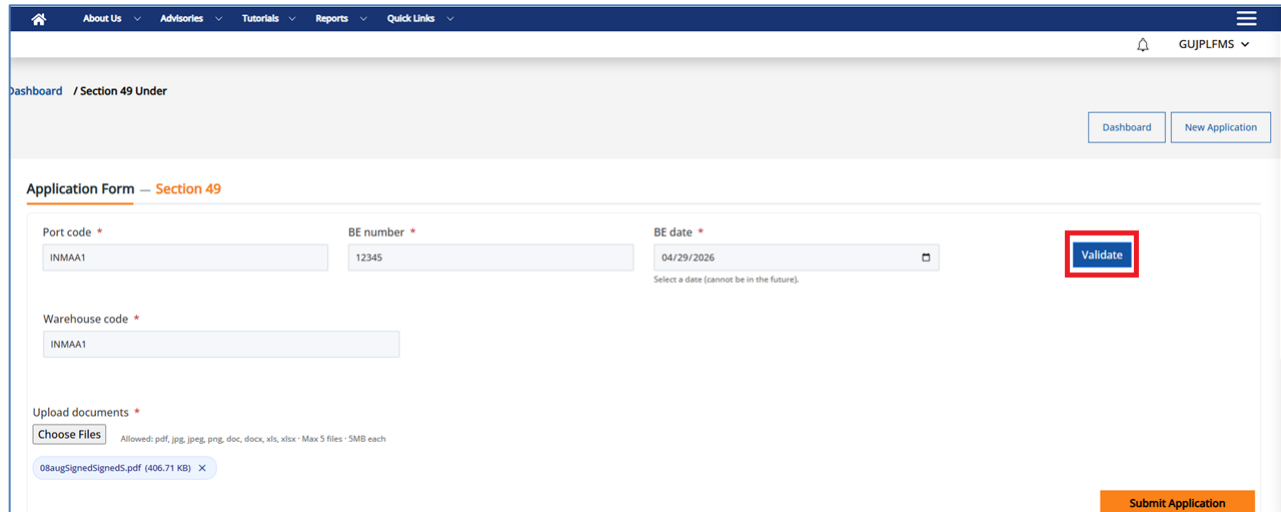
Sr.No.	Port Code	BE No	BE Date	Request Date	Req no. (clickable)	Approval Date	Status	Action
1	INDEL4	2020885	04/04/2025	06/04/2026	260406142346R07249	06/04/2026	Approved	Extend

The user will enter the mandatory details such as Port Code, BE Number, BE Date thereafter, the user will click on the ‘Validate’ button to validate the entered information, as shown in the screen below.

Page 5 of 12

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CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS



Dashboard / Section 49 Under

Application Form — Section 49

Port code * INMAA1

BE number * 12345

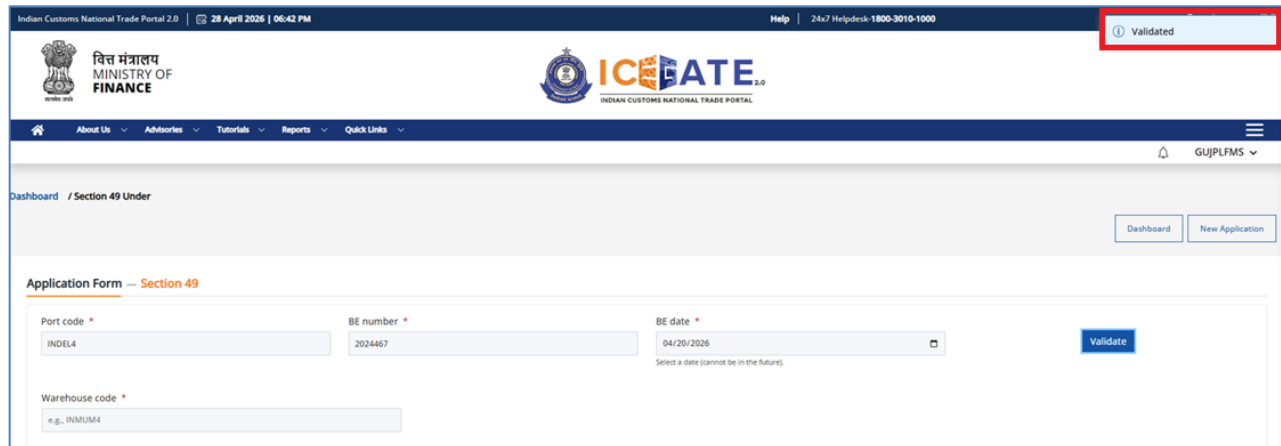
BE date * 04/29/2026

Warehouse code * INMAA1

Upload documents *
 Choose Files Allowed: pdf, jpg, jpeg, png, doc, docx, xls,xlsx - Max 5 files - 5MB each
 08augSignedS.pdf (406.71 KB) X

Submit Application

Once the user will click on the Validate button, the system will validate the entered details and display the message as “Validated”. Thereafter, the user can proceed with the next steps for submission of the new application, as shown in the screen below



Indian Customs National Trade Portal 2.0 | 28 April 2026 | 06:42 PM Help | 24x7 Helpdesk 1800-3010-1000

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Dashboard / Section 49 Under

Application Form — Section 49

Port code * INDEL4

BE number * 2024467

BE date * 04/20/2026

Warehouse code * e.g., INMUM4

Validate

After successful validation, the user will enter the ‘Warehouse Code’ and can upload the required supporting documents (up to 5 MB). Thereafter, the user will click on the ‘Submit Application’ button to submit the Section 49 application, as shown in the screen below

Directorate General of Systems and Data Management

CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS


 GUJPLFMS ▾

Application Form — Section 49

Port code *

BE number *

BE date *

Select a date (cannot be in the future).

Validate

Warehouse code *

Upload documents *

Choose Files

Allowed: pdf, jpg, jpeg, png, doc, docx, xls,xlsx - Max 5 files - 5MB each

08augSignedSignedS.pdf (406.71 KB)

×

Submit Application

After submitting the application, the system will display a confirmation message indicating ‘Application submitted successfully’ and will generate a unique ‘Request Number’.

On clicking the Request Number link displayed on the user dashboard, the system will open the detailed view of the submitted application, where the user can view the request details along with the supporting documents and can also use the available options such as Print or Back, as shown on the screen below

Indian Customs National Trade Portal 2.0 | 29 April 2026 | 12:51 PM
Help | 24x7 Helpdesk-1800-3010-1000



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 GUJPLFMS ▾

Dashboard / Section 49 Under

Dashboard

New Application

BE No.

OR

From Date

AND

To Date

Search

Reset

Sr.No.	Port Code	BE No	BE Date	Request Date	Req no. (clickable)	Approval Date	Status	Action
1	INDEL4	2020885	04/04/2025	06/04/2026	260406142346R07249	06/04/2026	Approved	Extend

Directorate General of Systems and Data Management

CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS

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GUJPLFMS


Section 49 Under Preview

Request No.

Approval Date

Port / Bill of Entry

Port code

Warehouse code

Request Type

Expiry Date

BE No.

Status

BE Date

Supporting documents:

IRN	Value	File type	Value
IRN	CN20260406000006	File type	pdf

Back Print

4.3 Viewing the Status of the Application

On the Dashboard / Section 49 Under page, the user can view the status of each submitted application in the 'Status' column, which will indicate whether the request is Submitted, Approved, Query Raised, Query Replied, Rejected, and Processing etc.

Indian Customs National Trade Portal 2.0 | 29 April 2026 | 12:40 PM | Help | 24x7 Helpdesk-1800-3010-1000

About Us Advisories Tutorials Reports Quick Links

GUJPLFMS

BE No.

OR

From Date

AND

To Date

Search Reset

Sr.No.	Port Code	BE No.	BE Date	Request Date	Req no. (clickable)	Approval Date	Status	Action
1	INDEL4	2020885	04/04/2025	06/04/2026	260406142346R07249	06/04/2026	Approved	Extend
2	INDEL4	2020626	17/03/2025	06/04/2026	260406164514R90808	07/04/2026	Approved	Extend
3	INDEL4	2021265	05/05/2025	06/04/2026	260406171440R12534		Query Raised	Reply
4	INDEL4	2020265	07/02/2025	06/04/2026	260406173312R05184	27/04/2026	Approved	Extend
5	INSTT6	8995091	29/11/2023	10/04/2026	260410114130R24139		Rejected	

4.4 Query Handling

If the Customs Officer raises a query on the submitted application, the system will display the status as 'Query Raised' on the dashboard, and the user can click on the 'Reply' button to respond; upon doing so, the system will open the Query Reply – Section 49 page, where the user will be able to view the query raised by Customs, provide the response in the description field, can upload supporting documents (if required), and will submit the reply by clicking on the 'Reply Query' button, as shown in the screen below.

Indian Customs National Trade Portal 2.0		29 April 2026 12:40 PM		Help	24x7 Helpdesk-1800-3010-1000		हिंदी	
Home	About Us	Advisories	Tutorials	Reports	Quick Links		GUJPLFMS	
BE No. Enter BE No.		OR	From Date DD-MM-YYYY	AND	To Date DD-MM-YYYY	Search	Reset	
Sr.No.	Port Code	BE No.	BE Date	Request Date	Req no. (clickable)	Approval Date	Status	Action
1	INDEL4	2020885	04/04/2025	06/04/2026	260406142346R07249	06/04/2026	Approved	Extend
2	INDEL4	2020626	17/03/2025	06/04/2026	260406164514R90808	07/04/2026	Approved	Extend
3	INDEL4	2021265	05/05/2025	06/04/2026	260406171440R12534		Query Raised	Reply
4	INDEL4	2020265	07/02/2025	06/04/2026	260406173312R05184	27/04/2026	Approved	Extend
5	INSTT6	8995091	29/11/2023	10/04/2026	260410114130R24139		Rejected	

Indian Customs National Trade Portal 2.0		29 April 2026 12:40 PM		Help	24x7 Helpdesk-1800-3010-1000		हिंदी	
Home	About Us	Advisories	Tutorials	Reports	Quick Links		GUJPLFMS	
BE No. Enter BE No.		OR	From Date DD-MM-YYYY	AND	To Date DD-MM-YYYY	Search	Reset	
Sr.No.	Port Code	BE No.	BE Date	Request Date	Req no. (clickable)	Approval Date	Status	Action
1	INDEL4	2020885	04/04/2025	06/04/2026	260406142346R07249	06/04/2026	Approved	Extend
2	INDEL4	2020626	17/03/2025	06/04/2026	260406164514R90808	07/04/2026	Approved	Extend
3	INDEL4	2021265	05/05/2025	06/04/2026	260406171440R12534		Query Raised	Reply
4	INDEL4	2020265	07/02/2025	06/04/2026	260406173312R05184	27/04/2026	Approved	Extend
5	INSTT6	8995091	29/11/2023	10/04/2026	260410114130R24139		Rejected	

Directorate General of Systems and Data Management

CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS

Indian Customs National Trade Portal 2.0 | 29 April 2026 | 02:00 PM
Help | 24x7 Helpdesk-1800-3010-1000
GUJPLFMS

Query Reply — Section 49

Application Queries

Query Text: Kindly clarify the classification under Customs Tariff.

30/03/2026

Description *

0/1000

Attachment (PDF up to 5MB)

Choose File

Back
Reply Query

4.5 Extend Storage Period

If the application status is 'Approved', the system will display the 'Extend' button in the 'Action' column on the Dashboard, and the user can click on the Extend button to submit a request for extension of the Section 49 permission, which will be granted for a period of 30 days and may be further extended in successive periods of 30 days with the approval of the concerned Customs Officer, as shown in the screen below.

Indian Customs National Trade Portal 2.0 29 April 2026 02:00 PM Help 24x7 Helpdesk-1800-3010-1000 GUJPLFMS Dashboard New Application								
BE No. Enter BE No. OR From Date DD-MM-YYYY AND To Date DD-MM-YYYY Search Reset								
Sr.No.	Port Code	BE No	BE Date	Request Date	Req no. (clickable)	Approval Date	Status	Action
1	INDEL4	2020885	04/04/2025	06/04/2026	260406142346R07249	06/04/2026	Approved	Extend
2	INDEL4	2020626	17/03/2025	06/04/2026	260406164514R90808	07/04/2026	Approved	Extend
3	INDEL4	2021265	05/05/2025	06/04/2026	260406171440R12534		Query Raised	Reply
4	INDEL4	2020265	07/02/2025	06/04/2026	260406173312R05184	27/04/2026	Approved	Extend
5	INSTT6	8995091	29/11/2023	10/04/2026	260410114130R24139		Rejected	

Directorate General of Systems and Data Management
CENTRAL BOARD OF INDIRECT TAXES & CUSTOMS

Add Supporting documents (+)

Upload documents *

Choose Files

Allowed: pdf, jpg, jpeg, png, doc, docx, xls, xlsx - Max 5 files - 5MB each

08augSignedSignedS.pdf (406.71 KB) X

Supporting documents:

IRN	Value	File type	Value
IRN	CN20260406000006	File type	pdf

Back

Submit

5 Contact Us.

The contact details are as follows:

Pr. ADG, ICEGATE

Director General of Systems & Data Management, CBIC

1st Floor, Central Revenue Building,

Indraprastha Estate,

New Delhi – 110 109.

The user can also drop their queries at:

Email: icegatehelpdesk@icegate.gov.in

