

Advisory

Date: 29th Aug 2025

Subject: For Changes in filing the ex-bond BoE from Warehouse from 1st Sept 2025

In the existing system, successful ex-Bonding of the goods (by filing ex-bond BoE) can be done by any IEC holder, who is having the physical possession of goods in any warehouse, irrespective of the fact whether the goods are present in the ledger maintained for that warehouse/ IEC. In such cases, the quantity of the goods ex-bonded are debited from into BoE ledger maintained in the system.

2. Effective **1st September 2025, for into BoE filed after 1.9.2025**, ex-bonding of goods will be allowed only for the quantity of goods, which is available in the ledger and is mapped to both the **IEC of the ex-bonder** and the **Warehouse** where they are stored. Filing of ex-bond BoEs for into BoE filed after 1.9.2025 will require declaration of the Warehouse code, and ex-bonding will only be allowed if a ledger exists against the IEC in that Warehouse.

3. It may be noted that ledger is created at the destination warehouse only when bond-to-bond **movement, that has taken place in the Warehouse module** of ICEGATE is fully complete i.e. after **Re-warehousing confirmation** by the destination warehouse officer.

4. Trade is advised to ensure proper completion of warehouse bonded movement transactions on system before filing for ex-bonding, to prevent future anomalies in the ledger maintained by the system.