

**GOVERNMENT OF INDIA  
MINISTRY OF FINANCE  
DEPARTMENT OF REVENUE**

**RAJYA SABHA  
UNSTARRED QUESTION NO. 2002**

ANSWERED ON 18/03/2025

**MOOWR Scheme**

2002. DR. ANIL SUKHDEORAO BONDE:

SHRI BRIJ LAL:

SMT. MAYA NAROLIYA:

Will the Minister of FINANCE be pleased to state:

- (a) the details of the Manufacturing and Other Operations in Warehouse Regulations (MOOWR) Scheme being run by Central Board of Indirect Taxes and Customs(CBIC);
- (b) the key benefits which are to be provided to the manufacturers through this scheme; and
- (c) the number of units/institutions availing this scheme in the country?

**ANSWER**

**MINISTER OF STATE IN THE MINISTRY OF FINANCE  
(SHRI PANKAJ CHAUDHARY)**

- (a) Section 65 of the Customs Act, 1962 provides that the owner of any warehoused goods may carry on any manufacturing process or other operations in the warehouse in relation to such goods. CBIC has accordingly notified the Manufacture and Other Operations in Warehouse (No.2) Regulations, 2019 (MOOWR) issued vide Notification no. 69/2019-Customs dated 01.10.2019 and issued the Circular no. 34/2019-Customs dated 01.10.2019 prescribing the conditions and procedure for operations under Section 65 of the Customs Act, 1962.
- (b) In terms of provisions under Chapter IX of Customs Act, 1962, when dutiable inputs or capital goods are brought into a warehouse, all customs duties on such warehoused goods stand deferred till clearance, without interest.
- (c) At present, total Two Thousand and Seven (2007) units are availing the benefits of MOOWR scheme in the country.

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