

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

**LOK SABHA  
UNSTARRED QUESTION NO. 2565**

TO BE ANSWERED ON MONDAY, MARCH 17, 2025/ PHALGUNA 26, 1946 (SAKA)

**MOOWR Scheme**

2565. SHRI BHARTRUHARI MAHTAB:  
SHRI GODAM NAGESH:  
SMT. ROOPKUMARI CHOUDHARY:  
SHRI KOTA SRINIVASA POOJARY:  
SHRI BIDYUT BARAN MAHATO:  
SHRI JASWANTSINH SUMANBHAI BHABHOR:  
SMT. APARAJITA SARANGI:  
SHRI BALABHADRA MAJHI:  
SHRI RAVINDRA SHUKLA ALIAS RAVI KISHAN:

Will the Minister of FINANCE be pleased to state:

- (a) *the details of the Manufacturing and Other Operations in Warehouse Regulations (MOOWR) Scheme implemented by CBIC;*  
(b) *the major benefits for manufacturers in this scheme;*  
(c) *the number of units/organisations in the country that are availing the said scheme in the country particularly in Chhattisgarh; and*  
(d) *the details of special benefits to be provided to small and medium industries of Chhattisgarh under this scheme?*

**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. In the state of Chhattisgarh, Total seven (07) units have been permitted in terms of Section 65 of the Customs Act, 1962 for manufacturing process or other operations in the warehouse.

(d) The provisions of deferred duty are available to all categories of industries located within India in terms of Chapter IX of the Customs Act, 1962.