



भाण्डागारण विकास और विनियामक प्राधिकरण  
भारत सरकार



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**Warehousing Development and Regulatory Authority**  
Government of India

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Dated: 01<sup>th</sup> April 2021

To,

**All Warehousemen / Warehouse Service Providers of WDR A registered warehouses – reg.**

Subject - Maintenance of records and accounts at warehouse premises – reg.


Sir/ Madam,

As you are aware that warehouses registered with WDR A are required to comply with all regulatory terms and conditions specified for warehouses and warehouseman and updated from time-to-time.

2. Section 8 of the Warehousing (Development and Regulation) Act, 2007 provides for the duties of warehouseman to keep records and accounts of warehouse business in a place of safety a complete and accurate set of records and accounts of all transactions pertaining to the operation of a warehouse including records and accounts of all good received in the warehouse and withdrawn therefrom. Further the Act provides that warehouseman shall make available to the Authority for inspection the records and accounts of the warehouse business at any time as may be desired by the Authority.

3. In this regard, the Authority has already issued Warehousing Development and Regulatory Authority (Maintenance of Records and Accounts of Warehousing Business) Regulations, 2012 which specifies for every warehouseman to maintain the records of NWRs, Records of commodities delivered and withdrawn from the warehouse, Maintenance of accounts and other records related to warehousing business etc.

4. In pursuance of above, it is expected that all warehousemen shall maintain all books, records, and accounts at the warehouses and make available records for inspection.

  
1/4/2021

5. It has been observed that, at many instances some of the WDRA registered warehouses are not maintaining proper records including record of issuance of electronic Negotiable Warehouse Receipts (eNWRs), records of deposits and withdrawal of commodities and are unable to produce the same during the stock inspections carried out by WDRA inspection agencies.

6. Hence, the instructions on regulatory compliance are again reiterated for the warehousemen to maintain all books, records and accounts including eNWR at warehouse premises also and make available for inspection as and when required by the inspecting officer or WDRA authorized officials. Any violation of the instructions shall be liable to penal action by WDRA as per the Act and rules, regulations and guidelines issued there under.



14/2021  
(Ganesh A. Bakade)  
Director (A&F)