# THE CUSTOMS ACT, 1962\*

# ARRANGEMENT OF SECTIONS

## CHAPTER I

# PRELIMINARY

## SECTIONS

- 1. Short title, extent and commencement.
- 2. Definitions.

# CHAPTER II

#### OFFICERS OF CUSTOMS

- 3. Classes of officers of customs.
- 4. Appointment of officers of customs.
- 5. Powers of officers of customs.
- 6. Entrustment of functions of Board and customs officers on certain other officers.

# CHAPTER III

## APPOINTMENT OF CUSTOMS PORTS, AIRPORTS, ETC.

- 7. Appointment of customs ports, airports, etc.
- 8. Power to approve landing places and specify limits of customs area.
- 9. [*Omitted*.].
- 10. Appointment of boarding stations.

# CHAPTER IV

## PROHIBITIONS ON IMPORTATION AND EXPORTATION OF GOODS

11. Power to prohibit importation or exportation of goods.

## CHAPTER IVA

DETECTION OF ILLEGALLY IMPORTED GOODS AND PREVENTION OF THE DISPOSAL THEREOF

- 11A. Definitions.
- 11B. Power of Central Government to notify goods.
- 11C. Persons possessing notified goods to intimate the place of storage, etc.
- 11D. Precautions to be taken by persons acquiring notified goods.
- 11E. Persons possessing notified goods to maintain accounts.
- 11F. Sale, etc., of notified goods to be evidenced by vouchers.
- 11G. Sections 11C, 11E and 11F not to apply to goods in personal use.

\* Subject to verification and confirmation by the administrative ministry.

## CHAPTER IVB

#### PREVENTION OR DETECTION OF ILLEGAL EXPORT OF GOODS

SECTIONS

11H. Definitions.

11-I. Power of Central Government to specify goods.

11J. Persons possessing specified goods to intimate the place of storage, etc.

11K. Transport of specified goods to be covered by vouchers.

11L. Persons possessing specified goods to maintain accounts.

11M. Steps to be taken by persons selling or transferring any specified goods.

# CHAPTER IVC

## POWER TO EXEMPT FROM THE PROVISIONS OF CHAPTERS IVA AND IVB

11N. Power to exempt.

## CHAPTER V

#### LEVY OF, AND EXEMPTION FROM, CUSTOMS DUTIES

12. Dutiable goods.

13. Duty on pilfered goods.

14. Valuation of goods.

15. Date for determination of rate of duty and tariff valuation of imported goods.

16. Date for determination of rate of duty and tariff valuation of export goods.

17. Assessment of duty.

18. Provisional assessment of duty.

19. Determination of duty where goods consist of articles liable to different rates of duty.

20. Re-importation of goods.

21. Goods derelict, wreck, etc.

22. Abatement of duty on damaged or deteriorated goods.

23. Remission of duty on lost, destroyed or abandoned goods.

24. Power to make rules for denaturing or mutilation of goods.

25. Power to grant exemption from duty.

25A. Inward processing of goods.

25B. Outward processing of goods.

26. Refund of export duty in certain cases.

26A. Refund of import duty in certain cases.

27. Claim for refund of duty.

27A. Interest on delayed refunds.

28. Recovery of duties not levied or not paid or short-levied or short-paid or erroneously refunded.

28A. Power not to recover duties not levied or short-levied as a result of general practice.

28AA. Interest on delayed payment of duty.

28AAA. Recovery of duties in certain cases.

28B. Duties collected from the buyer to be deposited with the Central Government.

28BA. Provisional attachment to protect revenue in certain cases.

#### CHAPTER VA

#### INDICATING AMOUNT OF DUTY IN THE PRICE OF GOODS, ETC., FOR PURPOSE OF REFUND

#### SECTIONS

28C. Price of goods to indicate the amount of duty paid thereon.

28D. Presumption that incidence of duty has been passed on to the buyer.

28DA. Procedure regarding claim of preferential rate of duty.

## CHAPTER VAA

# ADMINISTRATION OF RULES OF ORIGIN UNDER TRADE AGREEMENT

28DA. Procedure regarding claim of preferential rate of duty.

## CHAPTER VB

#### ADVANCE RULINGS

28E. Definitions.

28EA. Customs Authority for Advance Rulings.

28F. Authority for advance rulings.

28G. [Omitted.].

28H. Application for advance ruling.

28-I. Procedure on receipt of application.

28J. Applicability of advance ruling.

28K. Advance ruling to be void in certain circumstances.

28KA. Appeal.

28L. Powers of Authority.

28M. Procedure for Authority.

#### CHAPTER VI

#### PROVISIONS RELATING TO CONVEYANCES CARRYING IMPORTED OR EXPORTED GOODS

- 29. Arrival of vessels and aircrafts in India.
- 30. Delivery of arrival manifest or import manifest or import report.
- 30A.Passenger and crew arrival manifest and passenger name record information.
- 31. Imported goods not to be unloaded from vessel until entry inwards granted.
- 32. Imported goods not to be unloaded unless mentioned in arrival manifest or import manifest or import report.
- 33. Unloading and loading of goods at approved places only.
- 34. Goods not to be unloaded or loaded except under supervision of customs officer.
- 35. Restrictions on goods being water-borne.
- 36. Restrictions on unloading and loading of goods on holidays, etc.
- 37. Power to board conveyances.
- 38. Power to require production of documents and ask questions.
- 39. Export goods not to be loaded on vessel until entry-outwards granted.
- 40. Export goods not to be loaded unless duly passed by proper officer.
- 41. Delivery of departure manifest or export manifest or export report.
- 41A. Passenger and crew departure manifest and passenger name record information.
- 42. No conveyance to leave without written order.
- 43. Exemption of certain classes of conveyances from certain provisions of this Chapter.

#### CHAPTER VII

#### CLEARANCE OF IMPORTED GOODS AND EXPORT GOODS

#### SECTIONS

44. Chapter not to apply to baggage and postal articles.

## Clearance of imported goods

- 45. Restrictions on custody and removal of imported goods.
- 46. Entry of goods on importation.
- 47. Clearance of goods for home consumption.
- 48. Procedure in case of goods not cleared, warehoused, or transhipped within thirty days after unloading.
- 49. Storage of imported goods in warehouse pending clearance.

#### Clearance of export goods

- 50. Entry of goods for exportation.
- 51. Clearance of goods for exportation.

## CHAPTER VIIA

PAYMENTS THROUGH ELECTRONIC CASH LEDGER [AND ELECTRONIC DUTY CREDIT LEDGER]

- 51A. Payment of duty, interest, penalty, etc.
- 51B. Ledger for duty credit.

# CHAPTER VIII

## GOODS IN TRANSIT

- 52. Chapter not to apply to baggage, postal articles and stores.
- 53. Transit of certain goods without payment of duty.
- 54. Transhipment of certain goods without payment of duty.
- 55. Liability of duty on goods transited under section 53 or transhipped under section 54.
- 56. Transport of certain classes of goods subject to prescribed conditions.

# CHAPTER IX

## WAREHOUSING

- 57. Licensing of public warehouses.
- 58. Licensing of private warehouses.
- 58A. Licensing of special warehouses.
- 58B. Cancellation of licence.
- 59. Warehousing bond.
- 59A. [Omitted.].
- 60. Permission for removal of goods for deposit in warehouse.
- 61. Period for which goods may remain warehoused.
- 62. [Omitted.].
- 63. [Omitted.].
- 64. Owner's right to deal with warehoused goods.
- 65. Manufacture and other operations in relation to goods in a warehouse.
- 66. Power to exempt imported materials used in the manufacture of goods in warehouse.

#### SECTIONS

- 67. Removal of goods from one warehouse to another.
- 68. Clearance of warehoused goods for home consumption.
- 69. Clearance of warehoused goods for export.
- 70. Allowance in case of volatile goods.
- 71. Goods not to be taken out of warehouse except as provided by this Act.
- 72. Goods improperly removed from warehouse, etc.
- 73. Cancellation and return of warehousing bond.
- 73A.Custody and removal of warehoused goods.

# CHAPTER X

#### DRAWBACK

74. Drawback allowable on re-export of duty-paid goods.

75. Drawback on imported materials used in the manufacture of goods which are exported.

75A. Interest on drawback.

76. Prohibition and regulation of drawback in certain cases.

76A . [Omitted.].

- 76B. [Omitted.].
- 76C. [Omitted.].
- 76D. [*Omitted*.].
- 76E. [Omitted.].
- 76F. [*Omitted*.].
- 76G. [Omitted.].
- 76H. [Omitted.].
- 76-I. [*Omitted*.].
- 76J. [Omitted.].
- 76K. [Omitted.].
- 76L. [Omitted.].
- 76M. [Omitted.].
- 76N. [Omitted.].

## CHAPTER XI

SPECIAL PROVISIONS REGARDING BAGGAGE, GOODS IMPORTED OR EXPORTED BY POST, COURIER AND

# STORES *Baggage*

- 77. Declaration by owner of baggage.
- 78. Determination of rate of duty and tariff valuation in respect of beggage.
- 79. Bona fide baggage exempted from duty.
- 80. Temporary detention of baggage.
- 81. Regulations in respect of baggage.