

Source: sooperkanoon.com/act/44808

Customs Act, 1962

Section 13 - Duty on Pilfered Goods

If any imported goods are pilfered after unloading thereof and before the proper officer has made an order for clearance for home consumption or deposit in a warehouse, the importer shall not be liable to pay the duty leviable on such goods except where such goods are restored to the importer after pilferage.
