

**Customs Act, 1962**

**Section 22 - Abatement of Duty on Damaged or Deteriorated Goods**

---

- (1) Where it is shown to the satisfaction of the<sup>1</sup>[Assistant Commissioner of Customs or Deputy Commissioner of Customs] --
- ( a) that any imported goods had been damaged or had deteriorated at any time before or during the unloading of the goods in India ; or
  - ( b) that any imported goods, other than warehoused goods, had been damaged at any time after the unloading thereof in India but before their examination under section 17, on account of any accident not due to any wilful act, negligence or default of the importer, his employee or agent ; or
  - ( c) that any warehoused goods had been damaged at any time before clearance for home consumption on account of any accident not due to any wilful act, negligence or default of the owner, his employee or agent, such goods shall be chargeable to duty in accordance with the provisions of sub-section (2).
- (2) The duty to be charged on the goods referred to in sub-section (1) shall bear the same proportion to the duty chargeable on the goods before the damage or deterioration which the value of the damaged or deteriorated goods bears to the value of the goods before the damage or deterioration.
- (3) For the purposes of this section, the value of damaged or deteriorated goods may be ascertained by either of the following methods at the option of the owner: --
- ( a) the value of such goods may be ascertained by the proper officer, or
  - ( b) such goods may be sold by the proper officer by public auction or by tender, or with the consent of the owner in any other manner, and the gross sale proceeds shall be deemed to be the value of such goods.

---

1. Substituted by Act 22 of 1995, section 50 for "Assistant Collector of Customs," (w.e.f. 26-5-1995) and again Substituted by Act 27 of 1999, section 100, for "Assistant Commissioner of Customs" (w.e.f. 11-5-1999).

---

---