

Customs Act, 1962

Section 23 - Remission of Duty on Lost, Destroyed or Abandoned Goods

(1)¹[Without prejudice to the provisions of section 13, where it is shown] to the satisfaction of the² [Assistant Commissioner of Customs or Deputy Commissioner of Customs] that any imported goods have been lost³[(otherwise than as a result of pilferage)] or destroyed, at any time before clearance for home consumption, the²[Assistant Commissioner of Customs or Deputy Commissioner of Customs] shall remit the duty on such goods.

⁴(2) The owner of any imported goods may, at any time before an order for clearance of goods for home consumption under section 47 or an order for permitting the deposit of goods in a warehouse under section 60 has been made, relinquish his title to the goods and thereupon he shall not be liable to pay the duty thereon.]

⁵[Provided that the owner of any such imported goods shall not be allowed to relinquish his title to such goods regarding which an offence appears to have been committed under this Act or any other law for the time being in force.]

1. Substituted by Act 11 of 1983, section 48, for "where it is shown" (w.e.f. 13-5-1983).

2. 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).

3. Inserted by Act 11 of 1983, section 48 (w.e.f. 13-5-1983).

4. Substituted by Act 32 of 1994, section 60, for sub-section (2) (w.e.f. 13-5-1994).

5. Inserted by the Finance Act, 2006
