

**Customs Act, 1962**

**Section 28A - Power Not to Recover Duties Not Levied or Short-levied as a Result of General Practice**

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**1[28A. Power not to recover duties not levied or short-levied as a result of general practice**

2[(1)] Notwithstanding anything contained in this Act, if the Central Government is satisfied --

( a) that a practice was, or is, generally prevalent regarding levy of duty (including non-levy thereof) on any goods imported into, or exported from India; and

( b) that such goods were, or are, liable --

( i) to duty, in cases where according to the said practice the duty was not, or is not being, levied, or

( ii) to a higher amount of duty than what was, or is being, levied, according to the said practice,

then, the Central Government may, by notification in the Official Gazette, direct that the whole of the duty payable on such goods, or, as the case may be, the duty in excess of that payable on such goods, but for the said practice, shall not be required to be paid in respect of the goods on which the duty was not, or is not being, levied, or was, or is being, short-levied, in accordance with the said practice.

3[(2) Where any notification under sub-section (1) in respect of any goods has been issued, the whole of the duty paid on such goods, or, as the case may be, the duty paid in excess of that payable on such goods, which would not have been paid if the said notification had been in force, shall be dealt with in accordance with the provisions of sub-section (2) of section 27 :

Provided that the person claiming the refund of such duty or, as the case may be, excess duty, makes an application in this behalf to the4[ Assistant Commissioner of Customs or Deputy Commissioner of Customs], in the form referred to in sub-section (1) of section 27, before the expiry of six months from the date of issue of the said notification.]

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**1.** Inserted by Act 25 of 1978, section 7 (w.e.f. 1-7-1978).

**2.** Section 28A re-numbered as sub-section (1), thereof by Act 29 of 1988, section 3 (w.e.f. 1-7-1988).

**3.** Sub-section (2) inserted by Act 29 of 1988, section 3 (w.e.f. 1-7-1988) and substituted by Act 40 of 1991, section 11 (w.e.f. 20-9-1991).

**4.**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).

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