

Customs Act, 1962

Chapter 7 - Clearance of Imported Goods and Export Goods

The provisions of this Chapter shall not apply to (a) baggage, and (b) goods imported or to be exported by post.

Section 45 to 49 - Clearance of imported goods

Section 45 - Restrictions on custody and removal of imported goods

(1) Save as otherwise provided in any law for the time being in force, all imported goods unloaded in a customs area shall remain in the custody of such person as may be approved by the¹[Commissioner of Customs] until they are cleared for home consumption or are warehoused or are transhipped in accordance with the provisions of Chapter VIII.

(2) The person having custody of any imported goods in a customs area, whether under the provisions of sub-section (1) or under any law for the time being in force, --

(a) shall keep a record of such goods and send a copy thereof to the proper officer;

(b) shall not permit such goods to be removed from the customs area or otherwise dealt with, except under and in accordance with the permission in writing of the proper officer.

²[(3) Notwithstanding anything contained in any law for the time being in force, if any imported goods are pilfered after unloading thereof in a customs area while in the custody of a person referred to in sub-section (1), that person shall be liable to pay duty on such goods at the rate prevailing on the date of delivery of an import manifest or, as the case may be, an import report to the proper officer under section 30 for the arrival of the conveyance in which the said goods were carried.]

1. Substituted by Act 22 of 1995, section 50, for "Collector of Customs" (w.e.f. 26-5-1995).

2. Inserted by Act 22 of 1995, section 58 (w.e.f. 26-5-1995).

Section 46 - Entry of goods on importation

(1) The importer of any goods, other than goods intended for transit or transshipment, shall make entry thereof by presenting to the proper officer a bill of entry for home consumption or warehousing in the prescribed form :

Provided that if the importer makes and subscribes to a declaration before the proper officer, to the effect that he is unable for want of full information to furnish all the particulars of the goods required under this sub-section, the proper officer may, pending the production of such information, permit him, previous to the entry thereof (a) to examine the goods in the presence of an officer of customs, or (b) to deposit the goods in a public warehouse appointed under section 57 without warehousing the same.

(2) Save as otherwise permitted by the proper officer, a bill of entry shall include all the goods mentioned in the bill of lading or other receipt given by the carrier to the consignor.

(3) A bill of entry under sub-section (1) may be presented at any time after the delivery of the import manifest or import report as the case may be :

Provided that the ¹ [Commissioner of Customs] may in any special circumstances permit a bill of entry to be presented before the delivery of ² [such report]:

³ [Provided further that a bill of entry may be presented even before the delivery of such manifest if the vessel or the aircraft by which the goods have been shipped for importation into India is expected to arrive within thirty days from the date of such presentation.]

(4) The importer while presenting a bill of entry shall at the foot thereof make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, relating to the imported goods.

(5) If the proper officer is satisfied that the interests of revenue are not prejudicially affected and that there was no fraudulent intention, he may permit substitution of a bill of entry for home consumption for a bill of entry for warehousing or vice versa.

1. Substituted by Act 22 of 1955, section 50, for "Collector of Customs" (w.e.f. 26-5-1995).

2. Substituted by Act 25 of 1978, section 8, for "such manifest or report" (w.e.f. 11-7-1978).

3. Substituted by Act 33 of 1996, section 63, for the second proviso (w.e.f.28-9-1996).

Section 47 - Clearance of goods for home consumption

¹ [(1) Where the proper officer is satisfied that any goods entered for home consumption are not prohibited goods and the importer has paid the import duty, if any, assessed thereon and any charges payable under this Act in respect of the same, the proper officer may make an order permitting clearance of the goods for home consumption.

² [(2) Where the importer fails to pay the import duty under sub-section (1) ³ [within ⁴ [five days], excluding holidays] from the date on which the bill of entry is returned to him for payment of duty, he shall pay interest ⁵ [at such rate, not below ⁶[ten per cent.] and not exceeding thirty-six per cent per annum, as is for the time being fixed by the Central Government, by notification in the Official Gazette, on such duty till the date of payment of the said duty:

Provided that where the bill of entry is returned for payment of duty before the commencement of the Customs (Amendment) Act, 1991 and the importer has not paid such duty before such commencement, the date of return of such bill of entry to him shall be deemed to be the date of such commencement for the purpose of this section:]

⁷ [Provided further that if the Board is satisfied that it is necessary in the public interest so to do, it may, by order for reasons to be recorded, waive the whole or part of any interest payable under this section.]

1. Section 47 re-numbered as sub-section (1) of that section by Act 55 of 1991, section 3 (w.e.f. 23-12-1991).

2. Inserted by Act 55 of 1991, section 3 (w.e.f. 23-12-1991).

3. Substituted by Act 27 of 1999, section 105, for "within seven days" (w.e.f. 11-5-1999).

4. Substituted by Act 20 of 2002, section 123, for "two days" (w.e.f. 11-5-2002).

5. Substituted by Act 10 of 2000, section 83, for certain words (w.e.f. 12-5-2000).

6. Substituted by Act 20 of 2002, section 123, for "eighteen per cent." (w.e.f. 11-5-2002).

7. Inserted by Act 22 of 1995, section 59 (w.e.f. 26-5-1995).

Section 48 - Procedure in case of goods not cleared, warehoused, or transhipped within thirty days after unloading

If any goods brought into India from a place outside India are not cleared for home consumption or warehoused or transhipped¹[within²[thirty days from the date of the unloading thereof at a customs station or within such further time as the proper officer may allow or if the title to any imported goods is relinquished, such goods may, after notice to the importer and with the permission of the proper officer be sold by the person having the custody thereof :

Provided that --

(a) animals, perishable goods and hazardous goods, may, with the permission of the proper officer, be sold at any time;

(b) arms and ammunition may be sold at such time and place and in such manner as the Central Government may direct.

Explanation. --In this section, "arms" and "ammunition" have the meanings respectively assigned to them in the Arms Act, 1959 (54 of 1959).

1. Substituted by Act 80 of 1985, section 4, for "within two months" (w.e.f. 27-12-1985).

2. Substituted by Act 55 of 1991, section 4, for "forty-five days" (w.e.f. 23-12-1991).

Section 49 - Storage of imported goods in warehouse pending clearance

Where in the case of any imported goods, whether dutiable or not, entered for home consumption, the¹[Assistant Commissioner of Customs or Deputy Commissioner of Customs] is satisfied on the application of the importer that the goods cannot be cleared within a reasonable time, the goods may, pending clearance, be permitted to be stored in a public warehouse, or in a private warehouse if facilities for deposit in a public warehouse are not available; but such goods shall not be deemed to be warehoused goods for the purposes of this Act, and accordingly the provisions of Chapter IX shall not apply to such goods.

1. Substituted by Act 22 of 1995, section 50, for "Assistant Collof 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).

Section 50 to 51 - Clearance of export goods

Section 50 - Entry of goods for exportation

(1) The exporter of any goods shall make entry thereof by presenting to the proper officer in the case of goods to be exported in a vessel or aircraft, a shipping bill and in the case of goods to be exported by land, a bill of export in the prescribed form.

(2) The exporter of any goods, while presenting a shipping bill or bill of export, shall at the foot thereof make and subscribe to a declaration as to the truth of its contents.

Section 51 - Clearance of goods for exportation

Where the proper officer is satisfied that any goods entered for export are not prohibited goods and the exporter has paid the duty, if any, assessed thereon and any charges payable under this Act in respect of the same, the proper officer may make an order permitting clearance and loading of the goods for exportation.
