

**Customs Act, 1962**

**Section 48 - Procedure in Case of Goods Not Cleared, Warehoused, or Transhipped Within Thirty Days After Unloading**

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If any goods brought into India from a place outside India are not cleared for home consumption or warehoused or transhipped<sup>1</sup>[within<sup>2</sup>[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).

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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).

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