

## Customs Act, 1962

### Section 49 - Storage of Imported Goods in Warehouse Pending Clearance

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Where in the case of any imported goods, whether dutiable or not, entered for home consumption, the<sup>1</sup>[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.

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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).

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