

**Customs Act, 1962**

**Section 72 - Goods Improperly Removed from Warehouse, Etc**

---

(1) In any of the following cases, that is to say,-

( a) where any warehoused goods are removed from a warehouse in contravention of section 71;

( b) where any warehoused goods have not been removed from a warehouse at the expiration of the period during which such goods are permitted under section 61 to remain in a warehouse;

( c) where any warehoused goods have been taken under section 64 as samples without payment of duty;

( d) where any goods in respect of which a bond has been executed under<sup>1</sup>[section 59<sup>2</sup>\*\*\*] and which have not been cleared for home consumption or exportation are not duly accounted for to the satisfaction of the proper officer,

the proper officer may demand, and the owner of such goods shall forthwith pay, the full amount of duty chargeable on account of such goods together with all penalties, rent, interest and other charges payable in respect of such goods.

(2) If any owner fails to pay any amount demanded under sub-section (1) the proper officer may, without prejudice to any other remedy, cause to be detained and sold, after notice to the owner (any transfer of the goods notwithstanding) such sufficient portion of his goods, if any, in the warehouse, as the said officer may select.

---

1. Substituted by Act 55 of 1991, section 9, for "section 59" (w.e.f. 23-12-1991).

2. The words, figures and letter "or section 59A" omitted by Act 32 of 1994, section 60 (w.e.f. 13-5-1994).

---

---