

Customs Act, 1962

Section 90 - Concessions in Respect of Imported Stores for the Navy

(1) Imported stores specified in sub-section (3) may without payment of duty be consumed on board a ship of the Indian Navy.

(2) The provisions of section 69 and Chapter X shall apply to stores specified in sub-section (3) as they apply to other goods, subject to the modification that-

(a) for the words "exported to any place outside India", or the word "exported" wherever they occur¹, the words "taken on board a ship of the Indian Navy" shall be substituted;

(b) for the words "ninety-eight per cent" in sub-section (1) of section 74, the words "the whole" shall be substituted.

(3) The stores referred to in sub-sections (1) and (2) are the following :-

(a) stores for the use of a ship of the Indian Navy;

(b) stores supplied free by the Government for the use of the crew of a ship of the Indian Navy in accordance with their conditions of service.

1. These words occur in sub-section (1) and (2) of section 69, sub-section (1) of section 74 and sub-section (1) of section 75.
