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Customs Act, 1962

Section 112 - Penalty for Improper Importation of Goods, Etc

Any person, --

(a) who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or

(b) who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,

shall be liable, --

(i) in the case of goods in respect of which any prohibition is in force under this Act or any other law for the time being in force, to a penalty1[not exceeding the value of the goods or five thousand rupees], whichever is the greater;

(ii) in the case of dutiable goods, other than prohibited goods, to a penalty1[not exceeding the duty sought to be evaded on such goods or five thousand rupees], whichever is the greater;

2[(iii) in the case of goods in respect of which the value stated in the entry made under this Act or in the case of baggage, in the declaration made under section 77 (in either case hereafter in this section referred to as the declared value) is higher than the value thereof, to a penalty2[not exceeding the difference between the declared value and the value thereof or five thousand rupees], whichever is the greater;

(iv) in the case of goods falling both under clauses (i) and (ii), to a penalty1[not exceeding the value of the goods or the difference between the declared value and the value thereof or five thousand rupees], whichever is the highest;

(v) in the case of goods falling both under clauses (ii) and (iii), to a penalty1[not exceeding the duty sought to be evaded on such goods or the difference between the declared value and the value thereof or five thousand rupees], whichever is the highest].

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1. Substituted by Act 14 of 2001, section 107, for certain words (w.e.f. 11-5-2001).

2. Inserted by Act 36 of 1973, section 3 (w.e.f. 1-9-1973).

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