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Customs Act, 1962

Section 113 - Confiscation of Goods Attempted to Be Improperly Exported, Etc

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The following export goods shall be liable to confiscation :-

(a) any goods attempted to be exported by sea or air from any place other than a customs port or a customs airport appointed for the loading of such goods;

(b) any goods attempted to be exported by land or inland water through any route other than a route specified in a notification issued under clause (c) of section 7 for the export of such goods;

(c) any 1 [***] goods brought near the land frontier or the cost of India or near any bay, gulf, creek or tidal river for the purpose of being exported from a place other than a land customs station or a customs port appointed for the loading of such goods;

(d) any goods attempted to be exported or brought within the limits of any customs area for the purpose of being exported, contrary to any prohibition imposed by or under this Act or any other law for the time being in force;

(e) any 1 [***] goods found concealed in package which is brought within the limits of a customs area for the purpose of exportation;

(f) any 1 [***] goods which are loaded or attempted to be loaded in contravention of the provisions of section 33 or section 34;

(g) any 1 [***] goods loaded or attempted to be loaded on any conveyance, or water-borne, or attempted to be water-borne for being loaded on any vessel, the eventual destination of which is a place outside India, without the permission of the proper officer;

(h) any 1 [***] goods which are not included or are in excess of those included in the entry made under this Act, or in the case of baggage in the declaration made under section 77;

2 [(i) any goods entered for exportation which do not correspond in respect of value or in any material particular with the entry made under this Act or in the case of baggage with the declaration made under section 77;]

3 [(ii) any goods entered for exportation under claim for drawback which do not correspond in any material particular with any information furnished by the exporter or manufacturer under this Act in relation to the fixation of rate of drawback under section 75;]

(j) any goods on which import duty has not been paid and which are entered for exportation under a claim for drawback under section 74;

(k) any goods cleared for exportation 4 [***] which are not loaded for exportation on account of any wilful act, negligence or default of the exporter, his agent or employee, or which after having been loaded for exportation are unloaded without the permission of the proper officer;

5 [(l) any specified goods in relation to which any provisions of Chapter IVB or of any rule made under this Act for carrying out the purposes of that Chapter have been contravened.]

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1. The Words "dutiable or prohibited" omitted by Act 32 of 2003, section 116 (w.e.f. 14-5-2003).

2. Substituted by Act 32 of 2003, section 116, for clause (i) (w.e.f. 14-5-2003).

3. Inserted by Act 49 of 1991, section 120 (w.e.f. 1-4-1991).

4. The words "under a claim for drawback" omitted by Act 32 of 2003, section 116 (w.e.f. 14-5-2003).

5. Inserted by Act 12 of 1969, section 5 (w.r.e.f. 3-1-1969).

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