SooperKanoon - India's Premier Online Legal Search - sooperkanoon.com

Source: sooperkanoon.com/act/44944

Customs Act, 1962

Section 114 - Penalty for Attempt to Export Goods Improperly, Etc

---

Any person 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 113, or abets the doing or omission of such an act, 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[2[not exceeding three times the value of the goods as declared by the exporter or the value as determined under this Act]], whichever is the greater;

(ii) in the case of dutiable goods, other than prohibited goods, to a penalty3[not exceeding the duty sought to be evaded or five thousand rupees], whichever is the greater;

4[(iii) in the case of any other goods, to a penalty not exceeding the value of the goods, as declared by the exporter or the value as determined under this Act, whichever is the greater.]

---

1. Substituted by Act 14 of 2001, section 108, for "not exceeding five times the value of the goods or one thousand rupees" (w.e.f. 11-5-2001).

2. Substituted by Act 32 of 2003, section 117, for "not exceeding the value of the goods or five thousand rupees" (w.e.f. 14-5-2003).

3. Substituted by Act 14 of 2001, section 108, for "not exceeding five times the duty sought to be evaded on such goods or one thousand rupees" (w.e.f. 11-5-2001).

4. Substituted by Act 32 of 2003, section 117, for clause (iii) (w.e.f. 14-5-2003).

SooperKanoon - India's Premier Online Legal Search - sooperkanoon.com