

Customs Act, 1962

Section 156 - General Power to Make Rules

(1) Without prejudice to apply power to make rules contained elsewhere in this Act, the Central Government may make rules consistent with this Act generally to carry out the purposes of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:-

[5](#)[(a) the manner of determining the transaction value of the imported goods and export goods under sub-section (1) of section 14;]

(b) the conditions subject to which accessories of, and spare parts and maintenance and repairing implements for, any article shall be chargeable at the same rate of duty as that article;

[2](#)[***]

(d) the detention and confiscation of goods the importation of which is prohibited and the conditions, if any, to be fulfilled before such detention and confiscation and the information, notices and security to be given and the evidence requisite for the purposes of such detention or confiscation and the mode of verification of such evidence ;

(e) the reimbursement by an informant to any public officer of all expenses and damages incurred in respect of any detention of any goods made on his information and of any proceedings consequent on such detention;

(f) the information required in respect of any goods mentioned in a shipping bill or bill of export which are not exported or which are exported and are afterwards re-landed;

[3](#)[(g) the publication, subject to such conditions as may be specified therein, of names and other particulars of persons who have been found guilty of contravention of any of the provisions of this Act or the rules.]

[4](#)[(h) the amount to be paid [6](#)[for compounding and the manner of compounding] under sub-section (3) of section 137.]

1. Substituted by Act 27 of 1988, section 3, for clause (a) (w.e.f. 16-8-1988).

2. Clause (c) omitted by Act 26 of 1988, section 80 (w.e.f. 13-5-1988).

3. Added by Act 36 of 1973, section 12 (w.e.f. 1-9-1973).

4. Inserted by Act 23 of 2004, section 73 (w.e.f. 10-9-2004).

5. Substituted by the Finance Act, 2007 w.e.f. 10.10.2007. Prior to substitution, it read as under:-

"[1](#)(a) the manner of determining the price of imported goods under sub-section (1A) of section 14;"

6. Substituted by the Finance (No. 2) Act, 2009 for the words : -

"for compounding"