

Customs Act, 1962

Section 157 - General Power to Make Regulations

(1) Without prejudice to any power to make regulations contained elsewhere in this Act, the Board may make regulations consistent with this Act and the rules, generally to carry out the purposes of this Act.

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

(a) the form of a bill of entry, shipping bill, bill of export, import manifest, import report, export manifest, export report,¹[bill of transshipment, declaration for transshipment], boat note and bill of coastal goods ;

⁴[(ai) the manner of export of goods, relinquishment of title to the goods and abandoning them to customs and destruction or rendering of goods commercially valueless in the presence of the proper officer under clause (d) of sub-section (1) of section 26A;

(aii) the form and manner of making application for refund of duty under sub-section (2) of section 26A;]

²[(aa) the³form and manner in which an application for refund shall be made under section 27;]

(b) the conditions subject to which the transshipment of all or any goods under sub-section (3) of section 54, the transportation of all or any goods under section 56 and the removal of warehoused goods from one warehouse to another under section 67 may be allowed without payment of duty ;

(c) the conditions subject to which any manufacturing process or other operations may be carried on in a warehouse under section 65.

1. Substituted by Act 27 of 1999, section 115, for "bill of transshipment" (w.e.f. 11-5-1999).

2. Inserted by Act 40 of 1991, section 14 (w.e.f. 20-9-1991).

3. Substituted by Act 22 of 1995, section 67, for "form" (w.e.f. 26-5-1995).

4. Inserted by the Finance (No. 2) Act, 2009.

