

Customs Act, 1962

Section 160 - Repeal and Savings

- (1) The enactments specified in the Schedule are hereby repealed to the extent mentioned in the fourth column thereof.
 - (2) In the Indian Tariff Act, 1934 (32 of 1934)
 - (a) for section 2, the following section shall be substituted, namely :
 2. Duties specified in the Schedule to be levied. The rates at which duties of customs shall be levied under the Customs Act, 1962, are specified in the First and Second Schedules.;
 - (b) sections 5 and 6 shall stand repealed.
 - (3) Notwithstanding the repeal of any enactment by this section,
 - (a) any notification, rule, regulation, order or notice issued or any appointment or declaration made or any licence, permission or exemption granted for any assessment made, confiscation adjudged or any duty levied or any penalty or fine imposed or any forfeiture, cancellation or discharge of any bond ordered or any other thing done or any other action taken under any repealed enactment shall, so far as it is not inconsistent with the provisions of this Act, be deemed to have been done or taken under the corresponding provision of this Act;
 - (b) any document referring to any enactment hereby repealed shall be construed as referring to this Act or to the corresponding provision of this Act.
 - (4) This Act shall apply to all goods which are subject to the control of customs at the commencement of this Act notwithstanding that the goods were imported before such commencement.
 - (5) Where the period prescribed for any application, appeal, revision or other proceeding under any repealed enactment had expired on or before the commencement of this Act, nothing in this Act shall be construed as enabling any such application, appeal or revision to be made or a proceeding to be instituted under this Act by reason only of the fact that a longer period therefor is prescribed or provision is made for extension of time in suitable cases by the appropriate authority.
 - (6) The provisions of section 65 shall apply to goods warehoused before the commencement of this Act if the operations permissible under that section were carried on after such commencement.
 - (7) Any duty or penalty payable under any repealed enactment may be recovered in a manner provided under this Act but without prejudice to any action already taken for the recovery of such duty or penalty under the repealed enactment.
 - (8) The mention of particular matters in sub-sections (4), (5), (6) and (7) shall not be held to prejudice or affect the general application of section 6 of the General Clauses Act, 1897 (10 of 1897), with regard to the effect of repeals.
 - (9) Nothing in this Act shall effect any law for the time being in force relating to the constitution and powers of any port authority in a major port as defined in the Indian Ports Act, 1908 (15 of 1908).
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