

Source: sooperkanoon.com/act/48614

Finance Act, 2006

Section 58 - Amendment of Section 23

In section 23 of the Customs Act, 1962(52 of 1962) (hereinafter referred to as the Customs Act), in sub-section (2), the following proviso shall be inserted, namely:--

"Provided that the owner of any such imported goods shall not be allowed to relinquish his title to such goods regarding which an offence appears to have been committed under this Act or any other law for the time being in force."
