

Finance Act, 2011, (Central)

Section 39 - Amendment of Section 18

In section 18 of the Customs Act,--

(a) for sub-section (1), the following sub-section shall be substituted, namely:--

(1) Notwithstanding anything contained in this Act but without prejudice to the provisions of section 46,--

(a) where the importer or exporter is unable to make self-assessment under sub-section (1) of section 17 and makes a request in writing to the proper officer for assessment; or

(b) where the proper officer deems it necessary to subject any imported goods or export goods to any chemical or other test; or

(c) where the importer or exporter has produced all the necessary documents and furnished full information but the proper officer deems it necessary to make further enquiry; or

(d) where necessary documents have not been produced or information has not been furnished and the proper officer deems it necessary to make further enquiry,

the proper officer may direct that the duty leviable on such goods be assessed or re-assessed, as the case may be, provisionally if the importer or the exporter, as the case may be, furnishes such security as the proper officer deems fit for the payment of the deficiency, if any, between the duty as may be finally assessed and the duty provisionally assessed. ;

(b) in sub-section (2),-

(i) in the opening portion, after the words "assessed finally", the words "or re-assessed by the proper officer" shall be inserted;

(ii) for the words "finally assessed" wherever they occur, the words : "finally assessed or re-assessed, as the case may be," shall be substituted;

(c) in sub-section (J), after the words "final assessment order", the words "or re-assessment order" shall be inserted;

(d) in sub-section (4), after the word "duty finally", the words " or reassessment of duty, as the case may be" shall be inserted.